



# **BOGAN SHIRE COUNCIL**

## Ordinary Business Paper

**I hereby give notice that an Ordinary Council Meeting will be held on:**

**Date: Thursday, 28 September 2023**

**Time: 5:30pm**

**Location: Bogan Shire Council  
Council Chambers  
81 Cobar Street  
Nyngan**

**Derek Francis  
General Manager**





### **Published Recording of Council Meeting**

This Council Meeting is being recorded for publishing on Council's website as a public record. By speaking at the Council Meeting, you agree to being recorded and for this recording to be published. Please ensure that if and when you speak at this Council Meeting that you are respectful to others and use appropriate language at all times. Bogan Shire Council accepts no liability for any defamatory or offensive remarks made during the course of this Council Meeting.



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- 1 OPENING PRAYER**
- 2 REMEMBERANCES**
- 3 APOLOGIES**
- 4 DISCLOSURE OF INTERESTS**
- 5 CONFIDENTIAL MATTERS**  
Nil
- 6 CONFIRMATION OF MINUTES**
- 6.1 MINUTES OF ORDINARY MEETING - 24 AUGUST 2023**

The minutes of the Ordinary Council Meeting held at the Bogan Shire Council, Council Chambers, 81 Cobar Street, Nyngan on 24 August 2023 have been circulated to Council.

**Recommendation**

That the minutes of the Ordinary Council Meeting held at the Bogan Shire Council, Council Chambers, 81 Cobar Street, Nyngan on 24 August 2023, be received and noted.



# **BOGAN SHIRE COUNCIL**

## Ordinary Minutes

**Date:** Thursday, 24 August 2023

**Time:** 5:30pm

**Location:** Bogan Shire Council  
Council Chambers  
81 Cobar Street Nyngan

**Derek Francis**  
General Manager





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- 1 OPENING PRAYER**
- 2 REMEMBERANCES**
- 3 APOLOGIES**
- 4 DISCLOSURE OF INTERESTS**

**MINUTES OF BOGAN SHIRE COUNCIL  
ORDINARY COUNCIL MEETING HELD AT THE BOGAN SHIRE COUNCIL,  
COUNCIL CHAMBERS, 81 COBAR STREET, NYNGAN  
ON THURSDAY, 27 JULY 2023 AT 5.30PM**

**PRESENT:** Cr G Neill (Chairperson), Cr V Boag (Deputy Chairperson), Cr K Bright, Cr J Douglas, Cr T Elias, Cr G Jackson, Cr D Menzies, Cr R Milligan

**IN ATTENDANCE:** D Francis (General Manager), D Wood (Director People and Community Services), S Waterhouse (Director Finance and Corporate Services), G Bourke (Director Engineering Services), C Foley (Acting Director Development and Environmental Services), M Salter (Executive Officer)

**1 OPENING PRAYER**

**2 REMEMBRANCES - Nil**

**3 APOLOGIES**

As noted in the Confidential Meeting, 163/23 **RESOLVED** that the apology received from Cr Deacon be accepted and leave of absence be granted. **(Elias/Bright)**

**4 DISCLOSURE OF INTERESTS**

The following disclosures of interest were declared :

Cr Milligan declared an interest in the Ordinary Section of the Meeting of Council:

12.5 Financial Assistance Community Services Organisations

Reason: Due to position as Pastor, Nyngan Baptist Fellowship

Cr Douglas declared an interest in the 10.1 Checklist – if the Banking Situation in Nyngan were to be discussed further.

Reason: Due to position at Commonwealth Bank, Nyngan

Cr Neill declared an interest in the minutes of the previous Confidential meeting – if the Voluntary Planning Agreement Federation Mine were to be discussed further.

Reason: Due to position as a Director of Neill Earthmoving which carries out contract work for Aurelia Metals Limited.

- 5 The following discussions and resolutions arose from decisions made in the Closed and Confidential Section of the Meeting, 24 August 2023:

**APOLOGIES**

**Resolved 163/23**

Moved: Cr T Elias

Seconded: Cr K Bright

That the apology received from Cr Deacon be accepted and leave of absence be granted.

**CARRIED**

**EXCLUSION PRESS & PUBLIC**

**Resolved 164/23**

Moved: Cr V Boag

Seconded: Cr J Douglas

**EXCLUSION OF PRESS AND PUBLIC:** Council move into a closed session of Council with the public excluded, in accordance with the *Local Government Act 1993* section 10A(2).

**CARRIED**

**DISCLOSURE OF INTERESTS**

The following disclosures of interest were declared :

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Reason: Due to position at Commonwealth Bank, Nyngan

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Reason: Due to position as a Director of Neill Earthmoving which carries out contract work for Aurelia Metals Limited.

**CONFIRMATION OF CONFIDENTIAL MINUTES - 27 JULY 2023**

**Resolved 165/23**

Moved: Cr G Jackson

Seconded: Cr D Menzies

That the minutes of the Confidential Council Meeting held at the Bogan Shire Council, Council Chambers, 81 Cobar Street, Nyngan on 27 July 2023, be received and noted.

**CARRIED**

**5.2 BOGAN SHIRE COUNCIL WAR MEMORIAL SWIMMING POOL**

**Resolved 166/23**

Moved: Cr V Boag  
 Seconded: Cr J Douglas

1. That Council enter into a new contract with Mr Bartley for the 2023/2024 swimming season. **CARRIED**

**Resolved 167/23**

Moved: Cr J Douglas  
 Seconded: Cr D Menzies

2. That Council agrees to increase the Contract amount to \$110,000.00. **CARRIED**

**Resolved 168/23**

Moved: Cr G Jackson  
 Seconded: Cr V Boag

**INCLUSION OF PRESS AND PUBLIC:** That the meeting move into open Council. **CARRIED**

**5 CONFIRMATION OF ORDINARY MINUTES – 27 JULY 2023**

**Resolved 169/23**

Moved: Cr G Jackson  
 Seconded: Cr D Menzies

That the minutes of the Ordinary Council Meeting held at the Bogan Shire Council, Council Chambers, 81 Cobar Street, Nyngan on 27 July 2023, be received and noted.

**CARRIED**

Business Arising:

*The General Manager gave verbal updates on:*

- *Page 30: Promotional Video*
- *Page 33: Aerodrome Lighting*

**6 NOTICE OF MOTION**

Nil

**7 MAYORAL MINUTES**

Nil

**8 COMMITTEE MEETING MINUTES**

Nil

**9 GENERAL MANAGER'S REPORTS**

**9.1 CHECKLIST**

Item	Date	Minute No	Matter	Action Required	Officer	Status
1	23/09/2021	249/2021	<b>Increase of train speed through Nyngan</b>	Prior to the next state Election, Council raise the issue of the Hoskins Street Level Crossing & Train Speeds with Barwon candidates.	<b>GM</b>	TfNSW has informed Council that it is considering trialing a Rail Active Crossing System at Hoskins Street crossing. This is a solar powered, wireless, flashing lights system.  Discussed with Roy Butler 07/06/2023.  <b>UPDATE:</b> Followed up with Roy Butlers' office 11/08/2023 who have requested a status update from the Minister.
2	27/05/2022	122/2022	<b>Nyngan Emergency Bore</b>  <b>Nyngan Emergency Bore</b>	Council seeks advice from the Minister for Water, as to a mechanism for periodic extraction of water for maintenance purposes, given that it is understood that Council is unable to extract water from the bore at this stage.	<b>GM</b>	Letter written to Minister for Water.  Letter sent to the Minister for Lands and Water, Kevin Anderson, on 02/02/2023, raising this matter again, and advising him that NSW Public Works have provided Council with new project estimates. Due to the delays in project commencement, rising costs of pipe materials and

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Item	Date	Minute No	Matter	Action Required	Officer	Status
						other costs of construction, the estimated project cost has more than doubled to \$8.7M from \$4M Minister's office has advised that the question of amending the Water Sharing Plan has been referred to Department of Planning and Environment.  DPE have advised that no additional funding is available for the project.  Letter written to new Minister for Water, advising them of resolution 122/2022 and seeking clarification on funding.  <b>UPDATE:</b> Precis item refers. Minister for Water has advised that: <ul style="list-style-type: none"> <li>• Work has begun on amendments to the Water Sharing Plan.</li> <li>• No further funding is available for the bore project.</li> </ul>

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

Item	Date	Minute No	Matter	Action Required	Officer	Status
	23/02/2023	010/2023		Council vote for a 200mm pipe instead of 375mm pipe, on the basis of water consumption.	<b>GM</b>	Public Works & DPE have been advised of Council's resolution to request a 200mm pipeline.
	23/02/2023	010/2023		A decision on the request for a meeting be deferred until Council receives a response from the NSW Government on whether the emergency bore hole project is to be funded.		<b>UPDATE</b> Public Works have provided an alternative cost estimate of \$5.062M, based on the 200mm pipeline.  On hold pending response.
	27/04/2023	081/2023		Virginia and Richard Woodlock be requested to provide Council with specific concerns of concerned landholders and rate payers in writing, so that responses can be prepared, and arrangements made for appropriate NSW Government staff to be available.		Letter sent to Richard and Virginia Woodlock advising them of Council's resolution.

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

Item	Date	Minute No	Matter	Action Required	Officer	Status
3	25/02/2021	012/2021	<b>Nyngan Railway Wool Dump</b>	A colour information sign be erected at the Nyngan Railway Wool Dump on stand adjacent to the dump. A cement path from the existing walkway to the sign be constructed, with available funding.	<b>DES</b>	Pending commencement of grant-funded works.
4	27/05/2021	126/2021	<b>Addressing Local Job Vacancies</b>	Council delays the launch of the marketing campaign until progress is made with establishing more housing accommodation in Nyngan.	<b>DPCS</b>	Planning for new residential subdivision has commenced.

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

5	28/10/2021	162/2021	<b>Section 355 Committee – Nyngan Museum</b>	General Manager to proceed with discussions to formalise a constitution and associated delegations for Nyngan Museum Committee as a Section 355 Management Committee of Council with a further report to Council.  Council progress: investigations and discussion	<b>GM</b>	Initial meeting held with Museum Committee.  Referred to Audit & Risk Committee.  Investigations commenced regarding benefits of incorporation. Discussion
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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

Item	Date	Minute No	Matter	Action Required	Officer	Status
	15/12/2022	281/2022		to progress to Section 355 or an incorporated body for the functions of managing and operating the Nyngan Museum.		paper circulated to Museum executive.  Meeting held with Museum Executive on 20/07/2023 to progress discussions.  <b>UPDATE:</b> The General Manager to meet with the Museum Committee 05/09/2023.
6	25/11/2021	331/2021	<b>Recycling Bins in Town Main Street</b>	Recycling bins be made available in town main street.	<b>DDES</b>	Eight recycling bins received – considered in Council's best interest to delay installation until main street paving completed.  <b>UPDATE:</b> Bins scheduled to be installed September 2023
7	23/06/2022	126/2022	<b>New Water Treatment Plant Site</b>	A further report to Council be considered for location of the New Water Treatment Plant, including the location as presented to Council, as well as other options outside/adjacent to the levy bank.	<b>DES</b>	Public Works to discuss with Crown Lands use of site adjacent to electricity sub-station at the end of Dandaloo Street.

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

Item	Date	Minute No	Matter	Action Required	Officer	Status
	23/03/2023	011/2023		Council request NSW Public Works to provide a report to Council on the relative cost of the proposed substation and existing pump station sites, including relative pros and cons.		Public Works has been requested to prepare a report on comparing the Dandeloo Street site with the new water pump station site when funding deed has been signed.  <b>UPDATE:</b> Funding Deed signed for Safe and Secure Water Grant for initial investigation and design of new water treatment plant.
8	19/12/2022	314/2022	<b>Pangee Street Paving</b>	The Pangee Street CBD footpath be completed with a covered trowel finish including rows of pavers installed across the path at regular intervals to break up the large areas of concrete.	<b>DES</b>	Scheduled to start 29/07/2023.  <b>UPDATE:</b> Final section due to be completed in week of 21/08/2023.
9	28/07/2022	171/2022	<b>Hoskins Street Subdivision</b>	Council approves the draft subdivision layout, with following amendments: Inclusion of a laneway between lots 18-23 and lots 28-33.  Accordingly reduce the number of affected blocks to	<b>DES</b>	Meetings between Alliance of Western Council and NSW Government held on 17/05/2022 and 19/05/2022 to discuss.  Alliance of Western Councils working with Urban Taskforce and making

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

Item	Date	Minute No	Matter	Action Required	Officer	Status
				retain an average size of around 1000m <sup>2</sup> .  Strong representation is made to the Minister for Western New South Wales in relation to Biodiversity Fund contributions.		representation to Premier and Minister for Environment.
10	27/10/2022	261/2022	<b>Proposed Amendment to Bogan Local Environmental Plan</b>	The General Manager investigates a process to identify suitable land, for large lot residential and undertakes community consultation, with a further report to Council.	<b>ODES</b>	<b>UPDATE:</b> Following discussion with the Department of Planning and Environment (DPE), it has been identified that the additional R5 land creation could not be considered in isolation, and that it would need to be considered as part of a broader Housing Strategy for the Shire.  DPE indicated funding maybe available after 30 June 2023, but that Council would have to prepare a scope of works for the strategy to be eligible for funding.  This has now been completed and will be submitted to DPE for grant funding.

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

Item	Date	Minute No	Matter	Action Required	Officer	Status
11	24/11/2022	274/2022	<b>Voluntary Planning Agreement – Aurelia Resources</b>	The General Manager negotiates a VPA with Aurelia Resources in the best interest of Council in consultation with the Mayor and Deputy Mayor.	<b>GM</b>	Negotiations completed.  <b>UPDATE:</b> Public exhibition period ends 31/08/2023.
12	23/03/2023	053/2023	<b>Reclassification of Land – 8 Tabratong Street</b>	Council submits a planning proposal under Section 28 of the Local Government Act to reclassify Lot 1 DP102113, Lot 2 DP355559 and Lot 3 DP 945184 from Community Land to Operational Land.	<b>DDES</b>	Council has requested Department of Planning to consider undertaking the reclassification as part of its Minor Amendments Project.  <b>UPDATE:</b> Awaiting DoP consideration and advice.

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Minutes of the Ordinary Council Meeting Bogan Shire Council

24 August 2023

13	27/04/2023	080/2023	<b>Precis – John and Penny Hoy</b>	Council request John and Penny Hoy to meet with the Mayor and General Manager to discuss their concerns.	<b>GM</b>	Letter sent to John and Penny Hoy advising them of Council's resolution.  Meeting held 01/06/2023. Agreement that Bogan Shire Council would seek comment from NSW Public Works as to action required. Response comments from NSW Public Works, which indicates that they don't believe the storage dams are the cause of undue flooding on their property, forwarded to John and Penny Hoy.
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Item	Date	Minute No	Matter	Action Required	Officer	Status
14	25/05/2023	107/2023	<b>Temporary Workers Accommodation</b>	Report be prepared for Councils consideration regarding the costs and implications to change the land zoning using contents in RU1 – Primary Production under the Bogan Local Environmental Plan (LEP) 2011 from a 'closed zone' to an 'open zone'.	<b>DOES</b>	<u>UPDATE</u> Report for future Council Meeting.
15	22/08/2023	139/2023	<b>Banking Situation in Nyngan</b>	Council write to the National Australia Bank regarding the future of the Nyngan Branch of the National Australia Bank.	<b>GM</b>	Letter written.
16	27/07/2023	160/23	<b>School Exchange Program</b>	The General Manager commence discussions around the future of the Tongling Exchange Program, with a report to Council.	<b>GM</b>	Not yet commenced.

**10.1 CHECKLIST****Resolved 170/23**

Moved: Cr V Boag

Seconded: Cr D Menzies

That the report relating to the Monthly Checklist be received and those items marked as "Completed" be removed from the Checklist.

**CARRIED****9.2 LGNSW ANNUAL CONFERENCE 2023****Resolved 171/23**

Moved: Cr J Douglas

Seconded: Cr V Boag

That Council confirmed the three delegates to attend the LGNSW Annual Conference are Councillors Neill, Menzies and Jackson.

**CARRIED**

*Scott Ramsay, General Manager, Aeris Resources, Triton Operations gave a presentation to Council on the proposed Constellation Mine Project.*

Council adjourned for Supper at 6.30pm and resumed the meeting at 7.00pm.

**10 PEOPLE AND COMMUNITY SERVICES REPORTS**

**10.1 BOGAN SHIRE LIBRARY REPORT**

**Resolved 172/23**

Moved: Cr G Jackson

Seconded: Cr T Elias

That the Bogan Shire Library report be received and noted.

**CARRIED**

**10.2 BOGAN SHIRE EARLY LEARNING CENTRE**

**Resolved 173/23**

Moved: Cr D Menzies

Seconded: Cr G Jackson

That the Early Learning Centre report be received and noted.

**CARRIED**

**10.3 BOGAN SHIRE MEDICAL CENTRE**

**Resolved 174/23**

Moved: Cr R Milligan

Seconded: Cr D Menzies

That the Bogan Shire Medical Centre report be received and noted.

**CARRIED**

**10.4 LOCAL ROADS AND COMMUNITY INFRASTRUCTURE GRANT**

**Resolved 175/23**

Moved: Cr J Douglas

Seconded: Cr K Bright

That the General Manager applies for funding under the Local Roads and Community Infrastructure Grant for the projects determined below, in priority order, until all grant funds are exhausted.

**CARRIED**

Part A - Community Infrastructure Projects (\$911,524)

	<b>Potential Community Infrastructure Projects</b>	<b>Estimated Cost</b>
1	Female Changerooms – Larkin Oval (as per resolution 145/23)	135,524
2	Skate Park – Additional	200,000
3	ELC extensions – landscaping and gardens	40,000
4	Sound / acoustic sheeting for the BSYCC	30,000
5	Bushcare nursery shade sails	30,000
6	CCTV / better lighting at Larkin Oval and other identified areas	80,000
7	Shade shelters for seats along the Nymagee Street walking track	16,000
8	Pedestrian pathway from Nyngan MPS/Mick Glennie Hostel to Heritage Park.	130,000
9	Racecourse inner fence	110,000
10	BSYCC Gardens	5,000
11	Replacing tennis court fencing	10,000
12	Lower Weir Bushcare Volunteer shelter	20,000
13	Girilambone Train Station Museum	35,000
14	Rotary Park Entrance	30,000
15	Showground Improvements	40,000
16	Replacement footpaths/kerb and guttering – Nyngan town streets	Reserve Project
	<b>TOTAL</b>	<b>911,524</b>

Part B - Local Roads Projects (\$525,787)

	<b>Potential Local Roads Projects</b>	<b>Estimated Cost</b>
1	Buckinguy Road Widening	200,000
2	Moonagee Road Gravel Resheeting	100,000
3	West Bogan Road Gravel Resheeting	100,000
4	Euloglen Road Gravel Resheeting	75,000
5	Bogan Lane kerb and gutter	50,787
	<b>TOTAL</b>	<b>525,787</b>

**11 FINANCE AND CORPORATE SERVICES REPORTS**

**11.1 INVESTMENTS JULY 2023**

**Resolved 176/23**

Moved: Cr J Douglas

Seconded: Cr R Milligan

That Council receive and note the Investments Report.

**CARRIED**

**11.2 SUMMARY OF RATE AND ANNUAL CHARGES COLLECTION**

**Resolved 177/23**

Moved: Cr G Jackson

Seconded: Cr V Boag

That Council receive and note the Rate and Annual Charges collections report.

**CARRIED**

At the Meeting, the Director of Finance gave the following updates:

Rate Collections	2022-2023	2021-2022
Arrears Prior to 01/07/2023	609,953	761,336
First Instalment in arrears as at 31/07/2023	865,826	1,170,687
Second Instalment in arrears as at 31/07/2023	1,194,895	1,249,107
Third Instalment in arrears as at 31/07/2023	1,220,479	1,268,097
Fourth Instalment Outstanding as at 31/07/2023	1,231,104	1,277,273
<b>Total Arrears</b>	<b>633,038</b>	<b>761,336</b>
<b>Total Outstanding</b>	<b>5,142,858</b>	<b>5,726,502</b>
<b>Monthly Transactions:</b>		
Amount Levied & B/Ford	6,238,251	6,015,283
Add: Adjustments	4,136	3,595
Less: Payments to end of July	1,030,158	-213,999
Less: Rebates	-70,405	-78,377
Add: Postponed	0	0
<b>Gross Total Balance</b>	<b>5,813,808</b>	<b>5,726,502</b>
<b>Arrears of total amount levied %</b>	<b>11%</b>	<b>14%</b>



**11.3 AUDIT OF 2022/2023 FINANCIAL ACCOUNTS****Resolved 178/23**

Moved: Cr D Menzies

Seconded: Cr T Elias

That Council refer the 2023 Annual Financial Statements for Audit and that the necessary elected members and staff be authorised to sign the Statement by Councillors and Management on the General Purpose and Special Purpose Financial Statements for the year ended 30th June 2023.

**CARRIED****11.4 LICENCE AGREEMENT WITH NYNGAN RUGBY UNION CLUB INC.****Resolved 179/23**

Moved: Cr R Milligan

Seconded: Cr V Boag

That Council enters into a new Licence Agreement with the Nyngan Rugby Union Club and charges the minimum Statutory Rent of \$579 per annum (plus GST).

**CARRIED****11.5 FINANCIAL ASSISTANCE TO COMMUNITY SERVICE ORGANISATIONS**

Clr Milligan declared an interest and left the room (7.52pm)

**Resolved 180/23**

Moved: Cr G Jackson

Seconded: Cr J Douglas

That Council:

1. Provides financial assistance to The Nyngan Baptist Fellowship to the value of \$1,781, which represents all rates and charges levied on the Nyngan Baptist Fellowship. This would exclude any usage charges for water.
2. Provides financial assistance to the Trustees of the Bobadah Hall to the value of \$348, which represents the Waste Depot Levy.
3. Provides financial assistance to the Christian Community Church to the value of \$1,781, which represents all rates and charges levied on the Christian Community Church. This would exclude any usage charges for water.
4. Provides financial assistance to the Nyngan Water Ski Club to the value of \$923, which represents all rates levied.

**CARRIED**

Clr Milligan returned to the meeting (7.57pm)

**12 ENGINEERING SERVICES REPORTS**

**12.1 DEPARTMENTAL ACTIVITY REPORT**

**Resolved 181/23**

Moved: Cr D Menzies

Seconded: Cr V Boag

That the Engineering Departmental Report be received and noted.

**CARRIED**



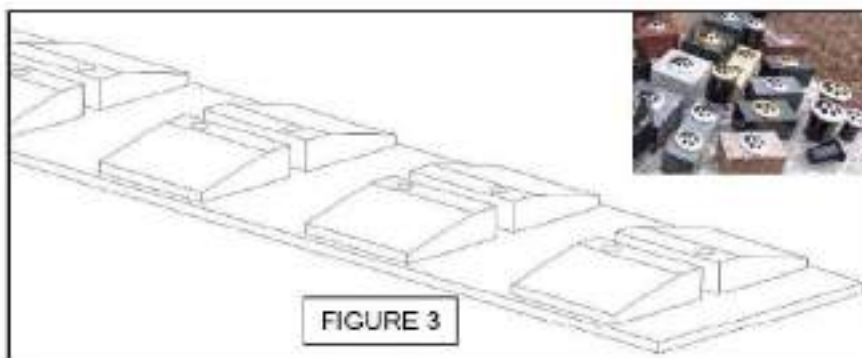
**12.2 NYNGAN CEMETERY LAWN SECTION HEADSTONES**

**Resolved 182/23**

Moved: Cr D Menzies

Seconded: Cr G Jackson

That Council introduces a new headstone style for the new section of the Nyngan lawn cemetery, as shown below as figure 3, taking into consideration maintenance and construction cost.



**CARRIED**

**12.3 FOOTPATH REPLACEMENT AT THE OLD NYNGAN HOTEL**

**Resolved 183/23**

Moved: Cr K Bright

Seconded: Cr J Douglas

That Council makes the footpath at the old Nyngan Hotel a priority and allocates \$21,600 from the existing LRCI Round 3 funding to their project.

**CARRIED**

**13.4 WATER SECURITY PROJECTS**

**Resolved 184/23**

Moved: Cr D Menzies

Seconded: Cr J Douglas

That Council prioritises remaining available grant funding of \$7,111,871 across the following projects:

- a. Water purchases
- b. Belaringar Creek Syphon
- c. Nyngan Emergency Bore pipeline

**CARRIED**

**13 DEVELOPMENT AND ENVIRONMENTAL SERVICES REPORTS**

**13.1 DEPARTMENTAL ACTIVITY REPORT**

**Resolved 185/23**

Moved: Cr G Jackson

Seconded: Cr T Elias

That the Development and Environmental Services Departmental Activity Report be received and noted.

**CARRIED**

**14      PRECIS OF CORRESPONDENCE**

**14.1    CORRESPONDENCE FROM NYNGAN LOCAL ABORIGINAL COUNCIL  
NYNGAN NAIDOC WEEK**

**Resolved 186/23**

Moved:     Cr G Jackson

Seconded:  Cr R Milligan

1.    That correspondence from Nyngan Local Aboriginal Land Council be received and noted.
2.    That Larkin Oval and Nyngan Town Hall be made available free of charge to the Nyngan Local Aboriginal Land Council as requested.

**CARRIED**

**14.2    CORRESPONDENCE FROM GIRILAMBONE PUBLIC SCHOOL, DONATION  
REQUEST**

**Resolved 187/23**

Moved:     Cr K Bright

Seconded:  Cr D Menzies

That Council provide a donation of \$1,000 to Girilambone Public School.

**CARRIED**

**14.3    SPONSORSHIP WITH 2WEB OUTBACK RADIO**

**Resolved 188/23**

Moved:     Cr V Boag

Seconded:  Cr K Bright

That Council provide sponsorship to 2WEB Outback radio for \$7500 + GST for this year's contribution.

**CARRIED**

**14.4    CORRESPONDENCE FROM GIRILAMBONE COMMUNITY ASSOCIATION**

**Resolved 189/23**

Moved:     Cr G Jackson

Seconded:  Cr K Bright

That correspondence from Girilambone Community Association be received and noted.

**CARRIED**

**14.5 OFFICE OF LOCAL GOVERNMENT CIRCULAR TO COUNCILS  
23-09 /01 AUGUST 2023 /A869189 MAYORAL ELECTIONS**

**Resolved 190/23**

Moved: Cr J Douglas

Seconded: Cr D Menzies

That correspondence from the Office of Local Government Circular to Council 23-09 /01 August 2023 /A869189 Mayoral Elections, September 2023 be received and noted.

**CARRIED**

**14.6 THE HON. ROSE JACKSON MLC, MINISTER FOR WATER**

**Resolved 191/23**

Moved: Cr G Jackson

Seconded: Cr V Boag

That correspondence from the Hon. Minister Rose Jackson, Water Minister, Nyngan Off-River Water Storages be received and noted.

**CARRIED**

**14.7 THE HON. ROSE JACKSON MLC, MINISTER FOR WATER**

**Resolved 192/23**

Moved: Cr T Elias

Seconded: Cr R Milligan

That correspondence from the Hon. Minister Rose Jackson, Water Minister, Nyngan Emergency Bore be received and noted.

**CARRIED**



**15 MEETING CLOSURE**

There being no further business, the meeting closed at 8.50pm

These minutes were confirmed by resolution at a meeting on ..... and were signed as a true record.

.....  
**GENERAL MANAGER**

.....  
**MAYOR**

**7 NOTICE OF MOTION**

Nil

**8 MAYORAL MINUTES**

Nil

**9 COMMITTEE MEETING MINUTES**

Nil

**10 GENERAL MANAGER'S REPORTS**

**10.1 GENERAL MANAGERS CHECKLIST**

Item	Date	Minute No	Matter	Action Required	Officer	Status
1	23/09/2021	249/2021	<b>Increase of train speed through Nyngan</b>	Prior to the next state Election, Council raise the issue of the Hoskins Street Level Crossing & Train Speeds with Barwon candidates.	<b>GM</b>	<p>TfNSW has informed Council that it is considering trialing a Rail Active Crossing System at Hoskins Street crossing. This is a solar powered, wireless, flashing lights system.</p> <p>Discussed with Roy Butler 07/06/2023.</p> <p>Followed up with Roy Butlers' office 11/08/2023 who have requested a status update from the Minister.</p>
2	27/05/2022	122/2022	<b>Nyngan Emergency Bore</b>	Council seeks advice from the Minister for Water, as to a mechanism for periodic extraction of water for maintenance purposes, given that it is understood that Council is unable to extract water from the bore at this stage.	<b>GM</b>	<p>Letter written to new Minister for Water, advising them of resolution 122/2022 and seeking clarification on funding.</p> <p>Minister for Water has advised that:</p> <ul style="list-style-type: none"> <li>• Work has begun on amendments to the Water Sharing Plan.</li> <li>• No further funding is available for the bore project.</li> </ul>

Item	Date	Minute No	Matter	Action Required	Officer	Status
	23/02/2023	010/2023	<b>Nyngan Emergency Bore</b>	<p>Council vote for a 200mm pipe instead of 375mm pipe, on the basis of water consumption.</p> <p>A decision on the request for a meeting be deferred until Council receives a response from the NSW Government on whether the emergency bore hole project is to be funded.</p>	<b>GM</b>	<p>Public Works have provided an alternative cost estimate of \$5.092M, based on the 200mm pipeline.</p> <p>On hold pending response.</p>
	27/04/2023	081/2023		<p>Virginia and Richard Woodlock be requested to provide Council with specific concerns of concerned landholders and rate payers in writing, so that responses can be prepared, and arrangements made for appropriate NSW Government staff to be available.</p>		<p>Letter sent to Richard and Virginia Woodlock advising them of Council's resolution.</p>

Item	Date	Minute No	Matter	Action Required	Officer	Status
	24/08/2023	184/23	<b>Nyngan Emergency Bore</b>	That Council prioritises remaining available grant funding of \$7,111,871 across the following projects: <ul style="list-style-type: none"> <li>a. Water purchases</li> <li>b. Belaringar Creek Syphon</li> <li>c. Nyngan Emergency Bore pipeline</li> </ul>		<b>UPDATE:</b> DPE advised accordingly.
3	25/02/2021	012/2021	<b>Nyngan Railway Wool Dump</b>	A colour information sign be erected at the Nyngan Railway Wool Dump on stand adjacent to the dump. A cement path from the existing walkway to the sign be constructed, with available funding.	<b>DES</b>	Pending commencement of grant-funded works.
4	27/05/2021	126/2021	<b>Addressing Local Job Vacancies</b>	Council delays the launch of the marketing campaign until progress is made with establishing more housing accommodation in Nyngan.	<b>DPCS</b>	Planning for new residential subdivision has commenced. <b>UPDATE:</b> Report to Council refers.

Item	Date	Minute No	Matter	Action Required	Officer	Status
5	28/10/2021	162/2021	<b>Section 355 Committee – Nyngan Museum</b>	General Manager to proceed with discussions to formalise a constitution and associated delegations for Nyngan Museum Committee as a Section 355 Management Committee of Council with a further report to Council.	<b>GM</b>	Initial meeting held with Museum Committee.  Referred to Audit & Risk Committee.
	15/12/2022	281/2022		Council progress investigations and discussion to progress to Section 355 or an incorporated body for the functions of managing and operating the Nyngan Museum.		Investigations commenced regarding benefits of incorporation. Discussion paper circulated to Museum executive.  Meeting held with Museum Executive on 20/07/2023 to progress discussions.  <b><u>UPDATE:</u></b> The General Manager to meet with the Museum Committee 04/10/2023.

Item	Date	Minute No	Matter	Action Required	Officer	Status
6	25/11/2021	331/2021	<b>Recycling Bins in Town Main Street</b>	Recycling bins be made available in town main street.	<b>DDES</b>	<p>Eight recycling bins received – considered in Council’s best interest to delay installation until main street paving completed.</p> <p><b>UPDATE:</b> Bins installed September 2023. <b>COMPLETED</b></p>
7	23/06/2022  23/03/2023	126/2022  011/2023	<b>New Water Treatment Plant Site</b>	<p>A further report to Council be considered for location of the New Water Treatment Plant, including the location as presented to Council, as well as other options outside/adjacent to the levy bank.</p> <p>Council request NSW Public Works to provide a report to Council on the relative cost of the proposed substation and existing pump station sites, including relative pros and cons.</p>	<b>DES</b>	<p>Public Works to discuss with Crown Lands use of site adjacent to electricity sub-station at the end of Dandaloo Street.</p> <p>Public Works has been requested to prepare a report on comparing the Dandaloo Street site with the raw water pumpstation site when funding deed has been signed.</p> <p>Funding Deed signed for Safe and Secure Water Grant for initial investigation and design of new water treatment plant.</p>

Item	Date	Minute No	Matter	Action Required	Officer	Status
8	15/12/2022	314/2022	<b>Pangee Street Paving</b>	The Pangee Street CBD footpath be completed with a coved trowel finish including rows of pavers installed across the path at regular intervals to break up the large areas of concrete.	<b>DES</b>	Scheduled to start 25/07/2023.  Final section due to be completed in week of 21/08/2023.  <b>COMPLETED</b>
9	28/07/2022	171/2022	<b>Hoskins Street Subdivision</b>	Council approves the draft subdivision layout, with following amendments Inclusion of a laneway between lots 18-23 and lots 28-33. Accordingly reduce the number of affected blocks to retain an average size of around 1000m <sup>2</sup> .  Strong representation is made to the Minister for Western New South Wales in relation to Biodiversity Fund contributions.	<b>DES</b>	Meetings between Alliance of Western Council and NSW Government held on 17/08/2022 and 19/08/2022 to discuss.  Alliance of Western Councils working with Urban Taskforce and making representation to Premier and Minister for Environment.



Item	Date	Minute No	Matter	Action Required	Officer	Status
10	27/10/2022	261/2022	<b>Proposed Amendment to Bogan Local Environmental Plan</b>	The General Manager investigates a process to identify suitable land, for large lot residential and undertakes community consultation, with a further report to Council.	<b>DDES</b>	<p>Following discussion with the Department of Planning and Environment (DPE), it has been identified that the additional R5 land creation could not be considered in isolation, and that it would need to be considered as part of a broader Housing Strategy for the Shire.</p> <p>DPE indicated funding maybe available after 30 June 2023, but that Council would have to prepare a scope of works for the strategy to be eligible for funding.</p> <p><b>UPDATE:</b> Grant submission in progress.</p>
11	24/11/2022	274/2022	<b>Voluntary Planning Agreement – Aurelia Resources</b>	The General Manager negotiates a VPA with Aurelia Resources in the best interest of Council in consultation with the Mayor and Deputy Mayor.	<b>GM</b>	<p>Negotiations completed.</p> <p><b>UPDATE:</b> Report to Council refers</p> <p><b>COMPLETED.</b></p>

Item	Date	Minute No	Matter	Action Required	Officer	Status
12	23/03/2023	053/2023	<b>Reclassification of Land – 8 Tabratong Street</b>	Council submits a planning proposal under Section 28 of the Local Government Act to reclassify Lot 1 DP102113, Lot 2 DP355559 and Lot 3 DP 945184 from Community Land to Operational Land.	<b>DDES</b>	<p>Council has requested Department of Planning to consider undertaking the reclassification as part of its Minor Amendments Project.</p> <p><b>UPDATE:</b> Awaiting DoP consideration and advice.</p>
13	27/04/2023	080/2023	<b>Precis – John and Penny Hoy</b>	Council request John and Penny Hoy to meet with the Mayor and General Manager to discuss their concerns.	<b>GM</b>	<p>Letter sent to John and Penny Hoy advising them of Council’s resolution.</p> <p>Meeting held 01/06/2023. Agreement that Bogan Shire Council would seek comment from NSW Public Works as to action required.</p> <p>Response comments from NSW Public Works, which indicates that they don’t believe the storage dams are the cause of undue flooding on their property, forwarded to John and Penny Hoy.</p>

Item	Date	Minute No	Matter	Action Required	Officer	Status
14	25/05/2023	107/2023	<b>Temporary Workers Accommodation</b>	Report be prepared for Councils consideration regarding the costs and implications to change the land zoning using contents in RU1 – Primary Production under the Bogan Local Environmental Plan (LEP) 2011 from a ‘closed zone’ to an ‘open zone’.	<b>DDES</b>	Report for future Council Meeting.
15	22/06/2023	139/2023	<b>Banking Situation in Nyngan</b>	Council write to the National Australia Bank regarding the future of the Nyngan Branch of the National Australia Bank.	<b>GM</b>	Letter written.
16	27/07/2023	160/23	<b>School Exchange Program</b>	The General Manager commence discussions around the future of the Tongling Exchange Program, with a report to Council.	<b>GM</b>	Not yet commenced.

**1. Attachments**

Nil

**2. Recommendation**

That the report relating to the Monthly Checklist be received and those items marked as “Completed” be removed from the Checklist.

## **10.2 VOLUNTARY PLANNING AGREEMENT - FEDERATION MINE**

### **1. Introduction**

The purpose of this report for Council to approve the Federation Mine Voluntary Planning Agreement for signature by the General Manager.

### **2. Background**

Local Voluntary Planning Agreements are typically negotiated between a developer and a Council for the provision of infrastructure to support communities. A developer will often offer to make monetary contributions as a way to offset potential impacts of development on the broader community. Contributions cover improvements to road or water infrastructure as well as community projects or sponsorships.

Bogan Shire Council has an existing Voluntary Planning Agreement in place with Hera Resources Pty Limited which provides for an amount of \$120,000 per annum (indexed annually by CPI from 2019) paid to Council as a Road Maintenance Contribution.

A new mine called 'Federation' is proposed just south of the Nymagee township. The developer proposes to haul up to 154,500 tons per year of processed concentrate to the Hermidale rail siding along the Hermidale-Nymagee Road.

Council's management has been in discussion with Hera Resources about the terms of a new Agreement given that the existing one will cease once the new Development Application is approved by the NSW Government.

At its meeting on 27 July 2023 Council endorsed the draft Federation Mine Voluntary Planning Agreement for the purposes of public exhibition.

### **3. Discussion**

The draft Federation Mine Voluntary Planning Agreement was placed on public exhibition between 3 August 2023 and 31 August 2023. No public comments were received.

Accordingly, it is recommended that Council to approve the Federation Mine Voluntary Planning Agreement for signature by the General Manager.

### **4. Attachments**

Nil

### **5. Recommendation**

That Council approves the Federation Mine Voluntary Planning Agreement for signature by the General Manager.

## **10.3 ELECTION OF MAYOR AND DEPUTY MAYOR**

### **1. Introduction**

The purpose of this report is to outline the provisions for the election of the Mayor along with the Deputy Mayor prescribed by the Local Government Act and Regulations.

### **2. Background**

Section 226 of the Act sets out the role of the Mayor as follows:

- (a) to be the leader of the Council and a leader in the local community;
- (b) to advance community cohesion and promote civic awareness;
- (c) to be the principal member and spokesperson of the governing body, including representing the views of the Council as to its local priorities;
- (d) to exercise, in cases of necessity, the policy-making functions of the governing body of the Council between meetings of the Council;
- (e) to preside at meetings of the Council;
- (f) to ensure that meetings of the Council are conducted efficiently, effectively and in accordance with this Act;
- (g) to ensure the timely development and adoption of the strategic plans, programs and policies of the Council;
- (h) to promote the effective and consistent implementation of the strategic plans, programs and policies of the Council;
- (i) to promote partnerships between the Council and key stakeholders;
- (j) to advise, consult with and provide strategic direction to the General Manager in relation to the implementation of the strategic plans and policies of the Council;
- (k) in conjunction with the General Manager, to ensure adequate opportunities and mechanisms for engagement between the Council and the local community;
- (l) to carry out the civic and ceremonial functions of the Mayoral Office;
- (m) to represent the Council on regional organisations and at Inter-Governmental forums at regional, State and Commonwealth level,
- (n) in consultation with the Councillors, to lead performance appraisals of the General Manager; and
- (o) to exercise any other functions of the Council that the Council determines.

Section 231 of the Act provides for the election of a Deputy Mayor. The Deputy Mayor may exercise any function of the Mayor at the request of the Mayor or if the Mayor is prevented by illness, absence or otherwise from exercising a function under the Act.

### 3. Discussion

The Local Government Act 1993 and Local Government Regulations 2005 make the following provisions for the election of Mayor and Deputy Mayor by Councillors.

#### 1.3.1 Term of Office

The person elected normally holds the office of Mayor for two years. Mayors elected in September 2023 will hold their office until council elections are held on 14 September 2024.

#### 1.3.2 Returning Officer

The General Manager (or a person appointed by the General Manager) is the Returning Officer.

#### 1.3.3 Nomination

- A Councillor may be nominated without notice for election as Mayor or Deputy Mayor.
- The nomination is to be made in writing by two or more Councillors (one of whom may be the nominee). The nomination is not valid unless the nominee has indicated consent to the nomination in writing.
- The nomination is to be delivered or sent to the Returning Officer and the Returning Officer is to announce the names of the nominees at the Council meeting at which the election is to be held.

#### 1.3.4 Election

- If only one Councillor is nominated, that Councillor is elected.
- If more than one Councillor is nominated, the Council is to resolve whether the election is to proceed, by open voting, ordinary ballot or by preferential ballot.
- The election is to be held at the Council meeting at which the Council resolves on the method of voting.

In the Regulations:

***open voting*** means voting by a show of hands or similar means.

***ballot*** has its normal meaning of secret ballot.

### 1.3.5 Voting Method

#### (i) Ordinary Ballot or Open voting

These provisions apply if the election proceeds by ordinary ballot or by open voting.

##### **Marking of ballot-papers**

- If the election proceeds by ordinary ballot, the Returning Officer is to decide the manner in which votes are to be marked on the ballot-papers.
- An informal ballot-paper must be rejected at the count.

##### **Count - two candidates**

- If there are only two candidates, the candidate with the higher number of votes is elected.
- If there are only two candidates and they are tied, the one elected is to be chosen by lot.

Where there are more than 3 candidates then the one with the lowest number of votes is excluded, further votes are taken until only two candidates remain. A further vote is taken on the remaining two candidates.

#### (ii) Preferential Ballot

Provisions are available under Schedule 7 of the Local Government (General) Regulations for election by preferential ballot.

#### (iii) General

##### **Choosing by lot**

To choose a candidate by lot, the names of the candidates who have equal numbers of votes are written on similar slips of paper by the Returning Officer, the slips are folded by the Returning Officer so as to prevent the names being seen, the slips are mixed and one is drawn at random by the Returning Officer and the candidate whose name is on the drawn slip is chosen.

##### **Result**

The result of the election (including the name of the candidate elected as Mayor or Deputy Mayor) is:

- to be declared to the Councillors at the Council meeting at which the election is held by the Returning Officer, and
- to be delivered or sent to the Secretary and to Local Government New South Wales.

### 1.4 Procedure

Nomination forms for the office of Mayor and Deputy Mayor are to be delivered or sent to the General Manager prior to the meeting at which the election is to be held.

**4. Attachments**

Nil

**5. Recommendation**

That:

1. Council determines whether the elections are to proceed by open voting, ordinary ballot or by preferential ballot.
2. Nominations be called for the office of Mayor
3. Nominations be called for the office of Deputy Mayor.



## 11 PEOPLE AND COMMUNITY SERVICES REPORTS

### 11.1 VISITOR INFORMATION CENTRE OPERATIONAL REPORT

#### 1. Introduction

The purpose of this report is to provide information to Council on the operations of the Visitor Information Centre.

#### 2. Discussion

Many visitors have been calling in to Nyngan either on their way to or from major Outback events such as Music in the Mulga (Eulo, QLD), Coober Pedy Opal Festival (Coober Pedy, SA), Big Red Bash (Birdsville, QLD), Mundi Mundi Bash (Broken Hill, NSW), Birdsville Races (Birdsville, QLD) and Broken Hill Festival (Broken Hill, NSW).

The strong demand for free camping continues as many travellers are towing fully self-contained caravans or camper trailers. The Flood Memorial free camping area has at times reached full capacity with vans and motorhomes, however numbers are now starting to decline. Nyngan is a popular resting point and Victorian travellers tend to stop over either on their way to Outback Queensland or on their return trip home.

The free camping area at the Upper Weir is also being well utilised by travellers with several people visiting the VIC to check on directions to their preferred camping spot. Several visitors have expressed their satisfaction with this camping spot. Up to 15 caravans were counted parked out at the weir on one particular night.

On Friday 21 July 2023, Mark Greaves from The Tourism Group, visited Nyngan VIC for an Accreditation Review. The review resulted in Nyngan VIC being granted accreditation for another 12 months, and Mark commenting on how impressed he was with our AVIC.

The VIC's range of merchandise remains popular, especially the Big Bogan stubby holders consistently being the best-selling item for years. Postcards, Big Bogan magnets, stickers and cattle tags have also found favour among visitors.

#### **Most Popular Items Sold**

Postcards	134
Stickers	124
Stubby Holders	105
Magnets	78
BBF22 Cattle tags	45
T-Shirts	44
Flannelette shirts	29

Boomerang Bags for carrying of purchases, are locally made and have been very popular with visitors. Over 70 bags have been created by one of the Museum Volunteers so far as a donation to the VIC/Museum.

### **Statistics**

The total number of VIC visitors through the centre and / or enquiries in the period from April to August 2023 was as follows:

Visitors:	2,965
Phone:	111
Email:	18

### **3. Attachments**

Nil

### **4. Recommendation**

That the Operational Report for the Visitor Information Centre be received and noted.

## 11.2 AUSTRALIA DAY 2024 NOMINATIONS AND AWARDS

### 1. Introduction

The purpose of this report is for Council to approve the Australia Day Award categories, nomination form, guidelines and voting system for the 2024 awards.

### 2. Background

For the past three years Council has asked for nominations from the community for the following Australia Day categories:

- Citizen of the Year
- Young Citizen of the Year (aged 25 or under)
- Sportsperson of the Year
- Young Sportsperson of the Year (aged 25 or under)
- Sports Team of the Year
- Community Event of the Year

In 2018, Council resolved to present certificates to all nominees and award one overall winner (300/2018) and that all Councillors be circularised with the nominations shortly after the closing date, to allow Councillors to vote for the nominees. (301/2018)

All nominees considered worthy are invited to attend the Bogan Shire Australia Day Ceremony at the Nyngan Town Hall on January 26. Nominees are presented with certificates, and the winner of each category is presented with a medal or plaque.

### 3. Discussion

Council will shortly begin the process of emailing and sending out nomination forms to various clubs, community organisations, NGOs and Nyngan High School. The nominations will also be promoted on the Facebook page over the coming months. The closing date for nominations this year will be Wednesday 6 December 2023 to allow for Councillor assessment of nominations, effective coordination of the event and for all necessary awards and certificates to be obtained and ready in advance of the event.

It is recommended that Councillor votes be received the day before the December Council meeting to ensure staff can organise the certificates and awards in time for the January event and presentation.

### 4. Attachments

1. Nomination Form - individuals
2. Nomination Form - community event

**5. Recommendation**

That Council approves the categories, nominations forms and guidelines with the date of Wednesday 6 December 2023 being the closing date for all nominations and Councillor votes to be received by Wednesday 13 December 2023.

**ATTACHMENT 1**



**Bogan Shire Council Australia Day Awards  
Nomination Form**

**Nomination for:**

- Citizen of the Year (26 years or older on 26 January 2024)
- Young Citizen of the Year (under 26 years of age on 26 January 2024)
- Sportsperson of the Year
- Junior Sportsperson of the Year (18 years and under on 26 January 2024)
- Sports Team of the Year

**DETAILS OF PERSON BEING NOMINATED:**

<i>Title:</i>	<i>Name:</i>	<i>Surname:</i>
<i>Address:</i>		
		<i>Postcode:</i>
<i>Telephone:</i>		
<i>Email:</i>		
<i>Date of birth:</i>		<i>Age:</i>

- Does the nominee currently live and/or work in Bogan Shire YES/NO
- Is the nominee an Australian citizen? YES/NO
- Will nominee be aged 26 years or over on 26 January 2024? YES/NO

**I, the nominee, agree to be nominated for this award.**

<i>Signature:</i>	<i>Date:</i>
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**CONTRIBUTION TO THE COMMUNITY FOR WHICH THE PERSON IS NOMINATED**

Include membership or life membership of community and / or sporting groups, awards and other significant achievements.

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.....

**Please attach additional sheets/material if required.**

Bogan Shire Council  
P.O. Box 221, Murrumbidgee NSW 2825



**ATTACHMENT 1**



**OTHER PERSONS TO CONTACT FOR FURTHER INFORMATION ABOUT NOMINEE**

<i>Name:</i>	<i>Name:</i>
<i>Relationship to Nominee:</i>	<i>Relationship to Nominee:</i>
<i>Telephone:</i>	<i>Telephone:</i>
<i>Email:</i>	<i>Email:</i>
<i>Address:</i>	<i>Address:</i>

**TO BE COMPLETED BY PERSON SUBMITTING NOMINATION**

<i>Title:</i>	<i>Name:</i>	<i>Surname:</i>
<i>Address:</i>		
		<i>Postcode:</i>
<i>Telephone:</i>		
<i>Email:</i>		
<i>Organisation (if any):</i>		
<i>Signature:</i>		<i>Date:</i>

**PLEASE USE THIS CHECKLIST TO ENSURE THAT YOUR NOMINATION IS COMPLETE**

- I have read the Nomination Guidelines and Criteria.
- The information provided in this nomination is accurate.
- Supporting material, including references and media (newspaper clippings) are attached.
- The nominee has signed the Nomination Form.

**Nominations close on Wednesday 6 December, 2023**

Please send completed form to:

The General Manager  
 PO Box 221  
 Nyngan NSW 2825

The awards will be announced on Australia Day Friday 26 January 2024.



**ATTACHMENT 2**



**Bogan Shire Council Australia Day Awards  
Community Event Nomination Form**

**DETAILS OF EVENT AND ORGANISER OR ORGANISATION BEING NOMINATED:**

<i>Event Name:</i>	
--------------------	--

**Organiser and / or Organisation details.**

<i>Title:</i>	<i>Name:</i>	<i>Surname:</i>
<i>Organisation Name:</i>		
<i>Address:</i>		
		<i>Postcode:</i>
<i>Telephone:</i>		
<i>Email:</i>		

Was the Community event held in Bogan Shire?

YES/NO

**I, on behalf of the nominated event, agree to be nominated for this award.**

<i>Signature:</i>	<i>Date:</i>
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**REASON FOR NOMINATING – HOW HAS THE ORGANISATION / EVENT CONTRIBUTED TO THE COMMUNITY?**

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.....

.....

.....

.....

.....

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.....

.....

**Please attach additional sheets/material if required.**

Bogan Shire Council  
P.O. Box 221, Murrumbidgee NSW 2825



**ATTACHMENT 2**



**OTHER PERSONS TO CONTACT FOR FURTHER INFORMATION ABOUT EVENT**

<i>Name:</i>	<i>Name:</i>
<i>Telephone:</i>	<i>Telephone:</i>
<i>Email:</i>	<i>Email:</i>
<i>Address:</i>	<i>Address:</i>

**TO BE COMPLETED BY PERSON SUBMITTING NOMINATION**

<i>Title:</i>	<i>Name:</i>	<i>Surname:</i>
<i>Address:</i>		
		<i>Postcode:</i>
<i>Telephone:</i>		
<i>Email:</i>		
<i>Organisation (if any):</i>		
<i>Signature:</i>		<i>Date:</i>

**PLEASE USE THIS CHECKLIST TO ENSURE THAT YOUR NOMINATION IS COMPLETE**

- I have read the Nomination Guidelines and Criteria.
- The information provided in this nomination is accurate.
- Supporting material, including references and media (newspaper clippings) are attached.
- The event representative has signed the Nomination Form.

**Nominations close on Wednesday 6 December, 2023**

Please send completed form to:

The General Manager  
 PO Box 221  
 Nyngan NSW 2825

The awards will be announced on Australia Day Friday 26 January 2024.





## 11.3 DISABILITY INCLUSION ACTION PLAN

### 1. Introduction

The purpose of this report is to notify Council of the legislative requirements for development and implementation of a Disability Inclusion Action Plan (DIAP), and to seek Council endorsement of the consultation and engagement processes required for the planning, preparing, approval and promotion of the DIAP.

### 2. Background

The introduction of the *NSW Disability Inclusion Act 2014* (DIA) has seen the NSW Government move from simply providing services, towards actions to include people with disabilities in all aspects of our communities, consistent with contemporary policy and practice.

Under the DIA, Councils are required to develop a DIAP. In addition to developing and implementing DIAPs, Councils are also required to report against the effectiveness of these plans to the Minister for Families, Communities and Disability Services at the end of each financial year.

The NSW Disability Council assists the Minister in reviewing DIAPs and provides advice on their success annually.

With the passing of the *Disability Inclusion Amendment Act 2022*, the DIA now requires that:

- DIAPs must now be remade (not just reviewed) every four years
- New DIAPs are due 12 months after the review
- DIAPs must be made available in one or more formats accessible to people with disability.
- Supports and services provided to LGBTIQ+ people with disability are to be provided in a way that addresses the needs of LGBTIQ+ people with disability and are informed by consultation with LGBTIQ+ people with disability. This is in addition to the other groups which already require their disability needs to be specifically addressed:
  - Aboriginal and Torres Strait Islander people
  - children
  - people from culturally and linguistically diverse (CALD) backgrounds
  - women

As of July 2022, Councils need to not only regularly review their DIAPs, but also remake them. Councils must have new (remade) DIAPs by 30 November 2023.

### 3. Discussion

The NSW Disability Inclusion Plan, provides a whole of government strategy to support the objects and principles of the DIA. Specifically, the NSW Disability Inclusion Plan sets out:

1. The whole of government goals that support the inclusion in the community of people with disability and to improve access to mainstream service and community facilities by people with disability; and

2. Provides for collaboration and co-ordination among public authorities in the provision of supports and services.

The relationships between the relevant policy and legislative instruments



The role of Disability Inclusion Action Plans

Disability Inclusion Action Plans play an important role in fully including people with disability in our society. They:

- provide a public statement of the commitment to accessibility and inclusion among public authorities promoting equal rights for all,
- communicate the vision for inclusion across public authorities, for staff, stakeholders and the broader community,
- put the principles outlined in the *NSW Disability Inclusion Act 2014* and the *NSW Disability Inclusion Plan* into practice across public authorities,
- outline specific actions to facilitate access to mainstream services for people with disability, potentially with some level of adaptation or adjustment,
- are a vehicle to engage with the internal and external disability community to bring to life real solutions for better inclusion, and
- include assessment and monitoring of actions within each plan.

Disability inclusion action planning should be integrated as part of broader corporate and budget planning processes.

### Key outcome areas

#### **1. Attitudes and behaviours**

The attitudes and behaviours of the general community towards people with disability have been described as the single greatest barrier to full access and inclusion. Attitudes and behaviour permeate all aspects of life. Consultation to date has identified that attitudes towards people with disability are often determined by ignorance, fear or lack of opportunity to interact. Developing positive attitudes involves increasing awareness and changing negative perceptions over time.

#### **2. Liveable communities**

Creating liveable communities will focus attention and resources on the elements of community life that most people desire. Creating liveable communities for people with disability is more than modifying the physical environment, it covers areas such as accessible housing, access to transport, community recreation, social engagement and universal design.

#### **3. Employment**

Employment and economic security for most people are closely related. Employment contributes to feelings of self-worth, social interaction and mental health, and increases opportunities to support individual choice and control. Employment rates for people with disability are significantly lower than those without disability across all sectors.

Under the *Commonwealth Disability Discrimination Act 1992* (DDA) all employers can and should modify recruitment practices to provide reasonable adjustments to allow applicants to meet inherent requirements.

People with disability experience multiple barriers at all stages of the employment process, ranging from inaccessible interview venues, lack of reasonable adjustments to the work environment, poor career planning opportunities, rigid role descriptions and online testing that may place applicants at a disadvantage. These factors reduce their opportunities to gain and retain employment.

#### **4. Systems and processes**

A common issue for people with disability is the difficulty in navigating systems and processes to access the services and supports they need in the community. Some of these difficulties stem from the quality of service and training of front-line personnel, the systems and processes required to access services, and the lack of accessible options for communicating, accessing information or providing input or feedback. There is often confusion about what services are provided across the three levels of government, and there is frequent repetition of information to be provided to public authorities and services.

### Consultation and co-design with people with disability, staff and the community

Section 12 of the *Disability Inclusion Act 2014* mandates that disability inclusion planning should be done in consultation with people with disability. Consultation should give respect to the lived experience of people with disability, empower people to influence the direction of their lives and encourage full participation to enable the identification of barriers and propose solutions. An essential element in preparing a DIAP is community consultation and engagement. This ensures the plan is focused on the needs of staff and customers and service users.



The steps to achieving the plan

Step	Action	Notes
1	Allocate executive ownership and responsibility	Manex under the leadership of the general Manager will assume responsibility for the process which includes representation from operational and service areas of Council including customer service and front-line staff.
2	Map Council's functions, facilities, services and information sources	Manex to prepare a list of services, operations, programs and facilities to be included in the DIAP.
3	Determine governance and accountability arrangements	Reporting from Manex via the General Manager to Council.
4	Consultation and co-design with people with disability, staff and the community	This ensures the plan is focused on the needs of staff and customers and service users. Staff will plan and carry out targeted and general consultation and engagement to ensure the identification of barriers and proposed solutions.
5	Undertake disability inclusion action planning	Specific actions will be organised under the four key outcome areas determined based on the consultation process, the map of Council's functions and the context of Council's Delivery Program.
6	Develop risk mitigation strategy	Risks in implementation will be documented with strategies to mitigate them.
7	Prepare a monitoring and reporting strategy	Annual Report to Council containing specific and measurable actions.
8	Plan for continual engagement	Council is required to review their Disability Inclusion Action Plan every four years.
9	Publish the Action Plan	<ul style="list-style-type: none"> <li>• Council's DIAP must be available to the public.</li> <li>• DIAPs should be easily accessed on Council's website that has to be W3C compliant.</li> <li>• Council must provide the Disability Council NSW with their DIAP.</li> </ul>
10	Promote the Action Plan to staff and the community	DIAP to be distributed internally. DIAP to be promoted through Mayor's Column and Facebook.

Step	Action	Notes
11	Evaluation	Council must include a report on the progress of their Disability Inclusion Action Plan in their Annual Report, which includes an explanation of how the plan supports the goals of the NSW Disability Inclusion Plan and a summary of the consultation process undertaken in developing the plan.

**4. Attachments**

Nil

**5. Recommendation**

That Council:

1. Notes the legislative requirement for Council to remake its Disability Inclusion Action Plan (DIAP) by 30 November 2023.
2. Endorses the step-by-step plan for Disability Inclusion Action Plan (DIAP) development and implementation, which includes consultation and engagement processes required for the planning, preparing, approval and promotion of the DIAP.

## **11.4 BOGAN SHIRE EARLY LEARNING CENTRE - CASUAL DAY VACANCIES**

### **1. Introduction**

The purpose of this report is to recommend the adoption of a Casual Day Vacancy Allocation policy position for managing the allocation of casual day vacancies at the Bogan Shire Early Learning Centre (ELC).

### **2. Background**

A waitlist has developed for the ELC due to staffing shortages and because the demand for places at the Centre is greater than its capacity, especially in the 0 to 36 month age group.

A Waitlist Data Collection Form has been produced and is provided to all new families wanting to access childcare. The purpose of this form is to collect all relevant enrolment details from parents about their child and to record the specific care needs such as the number of days and days of the week when care is required.

To ensure fair and equitable access to places, children's names are added to the waitlist in the order that the Waitlist Data Collection Forms are received. When places become available, they are offered according to the position of the child on the waitlist.

The exception to this is that Bogan Shire Council has introduced a Priority of Access policy, which Council adopted in March 2023 (043/2023). The policy gives preference to children of Bogan Shire Council Children's Services educators and early childhood teachers, children of clinical staff at the Bogan Shire Medical Centre and Nyngan Multi-Purpose Service.

Casual day vacancies have also occurred on an ad hoc basis over the past seven years. A casual vacancy can occur when:

- a) The ELC is notified in advance that a child usually attending the Centre will be absent e.g. family holiday (planned absence), or
- b) The ELC is notified in advance that a child usually attending the Centre will be absent e.g. illness (unplanned absence).

Historically, and prior to the development of the waitlist, parents whose children were enrolled and attending the ELC would indicate to staff their need for an additional casual day. Where casual days became available, staff would contact parents, notify them of the casual day availability, the child would attend the ELC, and parents would pay the casual daily rate.

As previously reported to Council, pressure has been growing on the ELC waitlist for some time and there are now currently 56 children on the waitlist. Some families have had their children on the waitlist for a year and a half, with the average wait time of 10.8 months to acquire placement.

### **3. Discussion**

Over the past few weeks there has been strong demand from many parents whose children are currently on the waitlist to access casual day vacancies when they become available as one way of obtaining childcare even on an ad hoc basis.

The opportunity for waitlisted children obtaining access to casual day vacancies has only recently developed due to two factors:

1. An increase in staffing levels due to successful recruitment efforts which has seen 5 new educators join the team. Prior to this, there were usually not enough staff to accommodate these requests.
2. Cold and flu season impacting enrolled children's health and well-being and inability to attend the Centre under the relevant illness and attendance policies.

Council does not currently have a policy in place to fairly and equitably manage and allocate access to casual day vacancies. Council management and ELC staff are now seeking direction from Council on the adoption of a suitable policy.

In doing so, Council should consider the following:

- The current arrangements of those children already enrolled and attending the Centre and the needs of their parents to access casual days,
- The long waitlist, length of time some families have waited to have their children enrolled, and the needs of these parents to access casual days,
- Whether there is a specified timeframe in which parents with enrolled and attending children should be given to notify the ELC of the need for a casual day vacancy (e.g. a specific day of the week when the bookings sheet is being produced for the upcoming week),
- Whether there should be a notification system or process implemented by ELC staff for prioritisation of allocating casual day vacancies for both enrolled and waitlisted children.

Council management recommends attempting to fill all planned and unplanned casual vacancies by implementing the following:

1. Firstly, allocating the casual day to children already on the booking sheet (enrolled and attending), whose parents have previously indicated a need, in order of priority,
2. Ensuring waitlisted children are enrolled at the ELC prior to attendance, registered for the Child Care Subsidy with Services Australia and have complied with all other formalities such as providing immunisation records.
3. Ensuring waitlisted families have opted into the casual notification system to note their interest and be eligible for casual days.
4. Secondly contacting families on the waitlist to offer them the casual day, in order of priority.

Any Casual Day Vacancy Allocation policy position needs to be carefully considered and dealt with sensitively. There will be varying views on the relative benefit to the families with children already attending the Centre, families with waitlisted children, the community / local economy benefit of certain groups of people potentially accessing casual vacancy days before others and being able to return to the workplace sooner than others even on an ad hoc basis. Reasons for allocating access need to be clearly stated and articulated to the community that Council does not consider one group of people more important or deserving of preferential treatment over another.

#### **4. Attachments**

Nil



**5. Recommendation**

That Council adopts a Casual Day Vacancy Allocation policy position to fairly and equitably manage and allocate access to casual day vacancies by:

- i. Requiring parents with enrolled and attending children to notify the ELC of the need for a casual day vacancy by a specified time, which is to be set by Council management taking into consideration business needs. If this requirement has been met, then the child's name will be included on the booking sheet for the following week,
- ii. Requiring waitlisted families to opt into the casual notification system to be eligible for casual days,
- iii. Requiring waitlisted children to be enrolled at the ELC prior to attendance, registered for the Child Care Subsidy with Services Australia and have complied with all other formalities such as providing immunisation records,
- iv. First allocating the casual day to children already on the booking sheet (enrolled and attending), whose parents have previously indicated a need, in order of priority,
- v. Then contacting families on the waitlist to offer them the casual day, in order of priority.

## 11.5 WOMEN'S WEEK GRANT

### 1. Introduction

The purpose of this report is to advise Council of an invitation to apply for a Women's Week 2024 grant and to seek direction on the submission of an application.

### 2. Background

NSW Women's Week celebrates the diverse contributions of women and girls. It is an opportunity to reflect on the social and economic achievements of women and girls in NSW.

NSW Women's Week will be celebrated between Monday 4 March and Sunday 10 March 2024 to coincide with International Women's Day on 8 March 2024.

Council has been invited by the NSW Premier's Department to apply for a grant under a closed competitive round for events costing between \$30,000 and \$50,000.

Applications close Monday 09 October 2023 at 4:00 pm.

### 3. Discussion

NSW Women's Week events or activities must align with at least one of the three pillars that women from across NSW have said are important to them in the NSW Women's Strategy (2023-2026).

#### 1. Economic opportunity and advancement

Economic opportunity and advancement aims to improve women's financial wellbeing and security and support diverse and flexible employment opportunities for women and girls.

Funding for events in this category should:

- celebrate and promote women's financial wellbeing and security.
- promote diverse and flexible employment opportunities for women and girls.
- celebrate and promote women in diverse employment categories/industries.

Examples of events/activities that may fit into this category are:

- financial information sessions for women
- career advice for women and girls interested in entering the Science, Technology, Engineering and Mathematics (STEM) industries.
- local inspiring women speaking about their work/careers.

#### 2. Health and wellbeing

Health and wellbeing aims to promote and support a holistic approach to women's health across their lifespan. Women's physical, social, and economic potential is maximised when they are healthy, and their health needs are addressed.

Funding for events in this category should:

- celebrate, promote, and support a holistic approach to women's health across the lifespan.

Examples of some events/activities that may fit into this category are:

- school information sessions for girls on healthy body image
- sport participation programs celebrating/promoting health and wellbeing.
- mental health promotion events for managing anxiety and depression.

### 3. Participation and empowerment

Participation and empowerment recognises the importance of supporting women's engagement through social networks, access to information and building confidence using diverse representations of women and girls.

Funding for events in this category should:

- provide opportunities that enable women and girls to actively participate in their communities.
- build confidence and resilience of women and girls
- celebrate the achievements of women and girls.

Examples of some events/activities that may fit into this category are:

- mentoring events
- networking events with a keynote speaker who is a leader in their field
- events promoting/increasing women's participation. Women NSW encourages applicants to read all the details in these guidelines before applying.

It is a requirement of the NSW Government that funded events must engage with women and girls from one of the following communities within the NSW Women's Strategy:

- Women and girls living in regional, rural, remote and cross-border areas,
- Young women and girls in agriculture,
- Aboriginal and Torres Strait Islander women and girls.

A minimum 10% financial co-contribution is required from all applicants. This can be cash or in-kind.

Given Council's limited staff resources, it has been suggested that events and activities focus on women and girls living in regional, rural, remote and cross-border areas - targeting the two pillars of economic opportunity and advancement, and health and wellbeing to achieve the most meaningful results.

### **4. Attachments**

Nil

### **5. Recommendation**

That the General Manager applies for the 2024 Women's Week grant to a maximum of \$50,000, with Council's co-contribution being in-kind.

## 11.6 RELOCATION MARKETING CAMPAIGN - PROMOTIONAL VIDEOS

### 1. Introduction

The purpose of this report is to seek direction from Council on how and when to progress the relocation marketing campaign.

### 2. Background

In May 2021 Council resolved to provide \$30,000 for a relocation marketing campaign to promote the Bogan Shire as an attractive place to live and work. However, Council also resolved to delay the launch of this marketing campaign (126/2021), reasoning that it was necessary to first make progress on the establishment of the new residential subdivision prior to launching the campaign to stimulate interest in moving to Nyngan.

In April 2023 however, recognising the urgent need to fill many local jobs, Council resolved to make a preliminary start with the campaign by producing a short promotional video which could be distributed by social media (062/2023).

Following a report to Council in July 2023, the short promotional video was made available for distribution to local businesses and government agencies to assist with their recruitment efforts. At the time of writing the report, there have been over 5,900 views of this video on Council's Facebook page.

The video centred on Council's vision of "Comfortable Country Living" and the various themes that contribute to this including:

- Families, housing, a sense of community, friendliness, safe community,
- Recreational and sporting opportunities, natural amenity, Nyngan's facilities,
- Healthcare, childcare, education,
- Various job opportunities across a range of industries including agriculture and mining, and
- "Working and living" in Nyngan in keeping with Council's resolution.

### 3. Discussion

The July report to Council referred to follow up videos with specific themes and direction is now sought from Council on the content and timing of these videos. This direction includes the following:

- Video themes,
- Key message/s,
- Content ideas,
- Priority for release, and
- Timing for release.

Referring back to Council's original intention which was for a relocation marketing campaign to promote the Bogan Shire as an attractive place to live and work, the following table is presented for Council's consideration. It includes examples of themes and content for several short (two minute) videos, however Councillors may wish to propose other themes and/or content.

Example Theme	Example Key Message and Content	Priority for release	Timing for release
Employment	<b>Key Message:</b> Wide range of jobs available in areas of need.	High	Estimated October 2024 (new residential sub-division complete and blocks available)
	<b>Content:</b> <ul style="list-style-type: none"> <li>• Nursing</li> <li>• Early Childhood</li> <li>• Mechanics</li> </ul>		
Housing Development	<b>Key Message:</b> Relocate to Nyngan – build your dream house.	High	Estimated October 2024 (new residential sub-division complete and blocks available)
	<b>Content:</b> <ul style="list-style-type: none"> <li>• Variety of housing options in Nyngan / Greater Bogan Shire</li> <li>• Examples of new houses</li> <li>• Promotion of new sub-division</li> </ul>		
Community and Culture	<b>Key Message:</b> Feel welcome and included.	Medium	February 2025 (depends on sub-division completion)
	<b>Content:</b> <ul style="list-style-type: none"> <li>• Multiculturalism</li> <li>• Aboriginal culture</li> <li>• Diversity and inclusion</li> </ul>		
Recreational and Sporting Opportunities	<b>Key Message:</b> Plenty of sporting and recreational opportunities.	Medium	April 2025 (depends on sub-division completion)
	<b>Content:</b> <ul style="list-style-type: none"> <li>• Bogan River (natural amenity)</li> <li>• Nyngan Tigers</li> <li>• Bogan Bulls</li> </ul>		
Healthcare and Education	<b>Key Message:</b> Priority areas of healthcare and education are well-catered for.	High	December 2024 (depends on sub-division completion)
	<b>Content:</b> <ul style="list-style-type: none"> <li>• Medical Centre</li> <li>• Nyngan MPS</li> <li>• Local Schools</li> <li>• TAFE</li> </ul>		

This suite of videos is focussed on the Bogan Shire as an attractive place to live and work for relocation purposes and are only two minutes in duration. There are many other aspects of our Shire and community that are worthy of representation. These may be better portrayed in a series of tourism-focussed videos that could be produced alongside or after the relocation campaign videos.

Even though the projected release dates are well in the future, direction from Council is needed now to enable work to commence on producing the relocation campaign videos. Council also needs to commit a budget for this work, expected to be \$25,000.

The Nyngan Local Aboriginal Land Council has requested that all Council's future promotional videos include an acknowledgement that filming is done on Ngyiampaa Wangaaypuwan Country.

#### **4. Attachments**

Nil

#### **5. Recommendation**

That:

1. Council provides direction on:
  - a) Video themes,
  - b) Key message/s,
  - c) Content ideas,
  - d) Priority for release, and
  - e) Timing for release.
2. Council provides a budget of \$25,000 for production of videos for the relocation campaign.
3. Council considers the request for acknowledgement from the Nyngan Local Aboriginal Land Council.

**12 FINANCE AND CORPORATE SERVICES REPORTS**

**12.1 INVESTMENTS AUGUST 2023**

**1. Introduction**

The purpose of this report is to outline the performance of Council's investment portfolio for the month of August 2023.

**2. Background**

In accordance with Clause 212 of the Local Government (General) Regulation 2005 a report must be presented to the Council setting out details of all the money that the Council has invested under section 625 of the Act.

**3. Discussion**

The Investment Report for August 2023 is shown below. At the 31st August 2023 Council had \$27.7 million invested. There has been an increase of \$1.9 million due to outstanding grant claims having been received for the R2R Grant and claims for the second water storage as well as the first rates instalments payments.

Consideration of this report means that Council is complying with the Local Government (General) Regulation 2005.

**Investment Movements for August 2023**

It is hereby certified that these investments have been made in accordance with the Local Government Act 1993 and the Regulations thereto.

REF	Source	Maturity	Days	% rate	Bal July 23	Bal Aug 23
37908808	Commonwealth	15/12/2023	360	4.690%	6,000,000.00	6,000,000.00
87-912-8864	NAB	22/02/2024	365	5.050%	2,000,000.00	2,000,000.00
88-392-4994	NAB	29/05/2024	365	4.900%	2,000,000.00	2,000,000.00
43-308-2777	NAB	21/05/2024	365	4.900%	2,800,000.00	2,800,000.00
6894	NAB - Professional Funds	At Call		4.300%	13,040,809.61	14,986,459.00
	Balance <a href="#">securities held</a>				<b>25,840,809.61</b>	<b>27,786,459.26</b>
	Balance Ledger 19010.8200.8200				<b>25,840,809.61</b>	<b>27,786,459.26</b>
	<b>Summary by institution</b>					
	NAB				19,840,809.61	21,786,459.26
	COMMONWEALTH				6,000,000.00	6,000,000.00
					<b>25,840,809.61</b>	<b>27,786,459.26</b>

**4. Attachments**

Nil

**5. Recommendation**

That Council Investments Report be received and noted.



**12.2 SUMMARY OF RATE & ANNUAL CHARGES COLLECTION**

**1. Introduction**

The purpose of this report is to provide a comparison of rate collections as at 31<sup>st</sup> August 2023, with the same period last year.

**2. Background**

This report is provided for the information of Councillors.

**3. Discussion**

<b>Rate Collections</b>	<b>2023-2024</b>	<b>2022-2023</b>
Arrears Prior to 01/07/2023	590,356	712,934
First Instalment in arrears as at 31/08/2023	440,402	328,418
Second Instalment Outstanding as at 31/08/2023	1,076,049	1,100,939
Third Instalment Outstanding as at 31/08/2023	1,112,108	1,132,003
Fourth Instalment Outstanding as at 31/08/2023	1,123,603	1,144,155
<b>Total Arrears</b>	<b>1,030,758</b>	<b>1,041,352</b>
<b>Total Outstanding</b>	<b>4,342,518</b>	<b>4,418,449</b>
<b>Monthly Transactions</b>		
Amount Levied & B/Fwd	6,237,860	6,017,058
Add: Adjustments	8667	7,052
Less: Payments to end of August	-1,832,505	-1,527,371
Less: Rebates	-71,505	-78,290
Add: Postponed	0	0
<b>Gross Total Balance</b>	<b>4,342,518</b>	<b>4,418,449</b>
<b>Arrears of total amount levied %</b>	<b>16.5%</b>	<b>17%</b>

Total arrears have decreased from \$1,041,352 at the 31st August 2022 to \$1,030,758 as at 31st August this year.

Each instalment amounts to approximately \$1,559,000 (Total Rates, Waste, Water & Sewer Access Charges).

As at the 31st August 2023 Council had collected \$305,134 more than at the same time last year. At the time of writing this report council has collected an additional \$158,184.

**4. Attachments**

Nil

**5. Recommendation**

That Council Rates and Annual Charges collection report be received and noted.

## 12.3 ADOPTION OF THE 2022/2023 DRAFT ANNUAL STATEMENTS

### 1. Introduction

The purpose of this report is for council to adopt the 2022/2023 Draft Annual Statements and for Council to delegate Authority to the General Manager to authorise the Year End Accounts for issue.

### 2. Background

The accounts have been completed and are in the final stages of Audit however, Council is awaiting final reports. There may be slight changes to the accounts because of the audit process, although staff are confident that these will be minimal. If there are any material changes to the accounts, they will be brought back to Council.

A copy of the financial statements sent for Audit is attached. Council's Contract Auditor, Nexia undertook the audit on 23rd, 24th and 25<sup>th</sup> August and are still working on them off-site. Once completed the accounts will be sent to the Audit Office for signing off.

Once finalised by the Audit Office the Financial Statements for 2022/2023 will then be forwarded to the Office of Local Government, advertised, and presented to the public at the next meeting of Council.

Section 418 – "Public notice to be given of presentation of financial reports"- of the Local Government Act, 1993 states;

- (1) As soon as practicable after a council receives a copy of the auditor's report:
  - a) It must fix a date for the meeting at which it proposes to present its audited financial reports, together with the auditor's report, to the public, and
  - b) It must give public notice of the date so fixed.
  
- (2) The date fixed for the meeting must be at least 7 days after the date on which the notice is given, but not more than 5 weeks after the auditor's reports are given to the council.

With the strict timeframe from the date of receipt of the Auditor's Report to when the public meeting must be held it is recommended that Council delegate to the General Manager the authority to "authorise the Year End Accounts for issue" subject to there being no material audit changes or audit issues, in accordance with AASB 110.

### 3. Discussion

The figures within the financial accounts indicate how Council has performed financially over 2022/2023 financial year.

There are some areas that vary from previous years. Some of the favourable and unfavourable outcomes for the year are as follows:-

#### ***Favourable***

- Positive consolidated result. This due to the capitalisation of projects where the income is shown on the income statements and the expenditure has been capitalised.
- Positive cash position in General Fund.
- Sewer fund has a strong cash position of \$2.595 million with carry over works of approximately \$250,000 that would reduce this amount to \$1.921 million.
- TfNSW Ordered Works received in 2022/2023 increased by five hundred and forty thousand from 2021/2022.
- TfNSW Contract Maintenance increased by \$127,000 for 2022/2023 compared to 2021/2022.
- TfNSW Flood Damage Claim for roads in 2022/2023 of \$4.6 million.
- Investment returns increased by \$569,000 compared to what was budgeted as a result of higher interest rates. This was also boosted by Council investing the advance payments of SCCF5 and R4R9 Grant Funding.
- Account surplus of \$6,115,000 in the Water Fund better than the budgeted accounting surplus of \$108,050 due to debtors being raised for Capital Grant funding included in the operating result and the expenditure being capitalised as Work in Progress.

#### ***Unfavourable***

- Water fund holds no cash at the end of June 2023 due to outstanding claims for the Water Storage Dam and the remediation of the first water storage. There is also \$544,000 in carry over works that still needs to be completed from previous years budgets. Debtors were \$4,780,000 in the Water Fund due mainly to grant expenditure where claims were made as at 30<sup>th</sup> June 2023. The majority of these funds has now been received.
- Own source revenue ratio decreased from 42.57% in 2021/2022 to 34.96% in 2022/2023 due to the increase in grant funding recognised during 2022/2023.

- A \$953,000 decrease to unrestricted cash reserves leaving unrestricted cash at \$392,000. Council needs to be aware of this when making decisions outside the 2023/2024 budget.
- Sewer Fund accounting deficit of \$393,000, is worse than the originally budgeted \$223,000 deficit due to additional operational expenditure attributable to increased depreciation and extra sewer mains maintenance required throughout the year that was expensed and not capitalised as it had been the original budget.

The consolidated accounts are made up of three funds. General, Water and Sewer. Unless otherwise stated, this report refers to the consolidated accounts.

The summarised performance of the three funds is shown in the table below:

Item	Water \$000's	Sewer \$000's	General \$000's	Consolidated \$000's
Income	8,574	609	39,974	49,157
Expenditure	2,459	1,002	27,907	31,368
<b>Surplus (Deficit)</b>	<b>6,115</b>	<b>(393)</b>	<b>12,067</b>	<b>17,789</b>
Current Assets	4,127	2,702	34,156	40,985
Non-Current Assets	46,792	10,475	228,095	285,362
<b>Total Assets</b>	<b>50,919</b>	<b>13,177</b>	<b>262,251</b>	<b>326,347</b>
Liabilities	2,277	560	14,218	17,055
<b>Equity</b>	<b>48,642</b>	<b>12,617</b>	<b>248,033</b>	<b>309,292</b>

**General Fund**

- The cash operating result for the General Fund was \$ 7,430,000 surplus. The General Fund shows an accounting operating result of \$12,067 million surplus however \$8,467 million dollars of expenditure was capitalised in the General Fund. This then leaves a surplus of \$3,600,000. Adding back non-cash expenditure of depreciation \$3,763,000 and loss on disposal of property, plant and equipment of \$67,000 results in the cash surplus figure of \$7,430,000.

This figure also includes operational grants that weren't fully expended or not expended at all in 2023 amount to \$10,728,761. As operating grants Council are required to include them in the 2023 income. These funds have then been restricted

to be used in 2023/2024 and include the Financial Assistance Grant paid in advance of \$5,563,766 Regional Local Road Repair Grant for \$2,942,419.

### **Water Fund**

- The cash operating result for the Water Fund was \$82,000 surplus. The Water Fund shows an accounting operating result surplus of \$6,115,000 however \$6,602,000 of expenditure was capitalised in the Water Fund. This then leaves a deficit of \$487,000. Adding back non-cash expenditure of depreciation \$569,000 and the results in a cash surplus of \$82,000.

The income received in 2023 to the Water Fund was on budget however operating expenses increased by \$400,000. If operating expenses increase again in 2024 this could mean increases to water usages or access charges to help Council cover costs.

### **Sewer Fund**

- The cash operating result for the Sewer Fund was \$154,000 deficit. The Sewer Fund shows an accounting operating result of \$393,000 deficit and no expenditure was capitalised in the Sewer Fund. Adding back non-cash expenditure of depreciation \$239,000 results in the cash deficit of \$154,000.

The income received in 2023 to the Sewer Fund was \$50,000 more than budget however operating expenses increased by \$223,000. If expenses increase again in 2024 this could mean increases to sewer access charges to help to cover operating costs.

The overall unrestricted cash balance has decreased from \$1,345,000 to \$392,000 a decrease of \$953,000. This will increase as Council debtors are collected which were higher than most years due to some large claims for expenditure at the end of June 2023 including TfNSW Flood Damage claim, TfNSW Ordered Works claims and Water Storage and Water Storage Remediation claims.

## **4. Attachments**

1. Draft Annual Financial Statements 2022/2023

## **5. Recommendation**

1. That Council adopts the 2022/2023 Draft Annual Statements.
2. That Council delegates authority to the General Manager to authorise the Year End Accounts for issue.

# Bogan Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2023



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## Bogan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023



**Bogan Shire Council**

**General Purpose Financial Statements**  
for the year ended 30 June 2023

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**Overview**

Bogan Shire Council is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

81 Cobar Street  
Nyngan NSW 2825

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: [www.bogan.nsw.gov.au](http://www.bogan.nsw.gov.au).



## Bogan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

### Understanding Council's Financial Statements

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#### Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

#### About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

##### 2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

##### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

##### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

##### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

#### About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

#### Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

## Bogan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2023

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Statement by Councillors and Management made pursuant to Section 413 (2c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 24 August 2023.

---

G R J Neill  
Mayor  
24 August 2023

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V J Boag  
Councillor  
24 August 2023

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D A Francis  
General Manager  
24 August 2023

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S A Waterhouse  
Responsible Accounting Officer  
24 August 2023

**Bogan Shire Council**

**Income Statement**

for the year ended 30 June 2023

<i>Original unaudited budget 2023 \$ '000</i>		Notes	<i>Actual 2023 \$ '000</i>	<i>Actual 2022 \$ '000</i>
	<b>Income from continuing operations</b>			
5,301	Rates and annual charges	B2-1	5,352	5,210
4,667	User charges and fees	B2-2	10,647	9,489
160	Other revenues	B2-3	229	245
8,373	Grants and contributions provided for operating purposes	B2-4	19,782	12,862
1,973	Grants and contributions provided for capital purposes	B2-4	12,183	7,747
129	Interest and investment income	B2-5	698	129
232	Other income	B2-6	266	209
322	Net gain from the disposal of assets	B4-1	-	65
21,157	<b>Total income from continuing operations</b>		<b>49,157</b>	<b>35,956</b>
	<b>Expenses from continuing operations</b>			
7,828	Employee benefits and on-costs	B3-1	8,360	7,903
12,190	Materials and services	B3-2	18,032	13,300
70	Borrowing costs	B3-3	69	73
4,117	Depreciation, amortisation and impairment of non-financial assets	B3-4	4,571	4,479
228	Other expenses	B3-5	269	263
-	Net loss from the disposal of assets	B4-1	67	-
24,433	<b>Total expenses from continuing operations</b>		<b>31,368</b>	<b>26,018</b>
(3,276)	<b>Operating result from continuing operations</b>		<b>17,789</b>	<b>9,938</b>
(3,276)	<b>Net operating result for the year attributable to Council</b>		<b>17,789</b>	<b>9,938</b>
2,148	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>5,606</b>	<b>2,191</b>

The above Income Statement should be read in conjunction with the accompanying notes.

**Bogan Shire Council**

**Statement of Comprehensive Income**  
for the year ended 30 June 2023

	Notes	<b>Actual 2023 \$ '000</b>	<b>Actual 2022 \$ '000</b>
<b>Net operating result for the year – from Income Statement</b>		<b>17,789</b>	9,938
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>16,052</b>	12,111
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>16,052</b>	12,111
<b>Total other comprehensive income for the year</b>		<b>16,052</b>	12,111
<b>Total comprehensive income for the year attributable to Council</b>		<b>33,841</b>	22,049

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

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**Bogan Shire Council**

**Statement of Financial Position**  
as at 30 June 2023

	Notes	<b>Actual 2023 \$ '000</b>	<b>Actual 2022 \$ '000</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	10,559	10,643
Investments	C1-2	12,800	6,800
Receivables	C1-4	16,625	10,347
Inventories	C1-5	901	655
Other		100	130
<b>Total current assets</b>		<b>40,985</b>	<b>28,575</b>
<b>Non-current assets</b>			
Receivables	C1-4	1,350	1,307
Infrastructure, property, plant and equipment (IPPE)	C1-6	283,924	257,757
Investments accounted for using the equity method	D2-1,D2-3	88	75
<b>Total non-current assets</b>		<b>285,362</b>	<b>259,139</b>
<b>Total assets</b>		<b>326,347</b>	<b>287,714</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	4,687	3,182
Contract liabilities	C3-2	8,216	4,967
Borrowings	C3-3	126	123
Employee benefit provisions	C3-4	2,090	1,929
<b>Total current liabilities</b>		<b>15,119</b>	<b>10,201</b>
<b>Non-current liabilities</b>			
Borrowings	C3-3	1,936	2,062
<b>Total non-current liabilities</b>		<b>1,936</b>	<b>2,062</b>
<b>Total liabilities</b>		<b>17,055</b>	<b>12,263</b>
<b>Net assets</b>		<b>309,292</b>	<b>275,451</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	195,961	178,172
IPPE revaluation reserve	C4-1	113,331	97,279
<b>Council equity interest</b>		<b>309,292</b>	<b>275,451</b>
<b>Total equity</b>		<b>309,292</b>	<b>275,451</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Bogan Shire Council | Statement of Changes in Equity | for the year ended 30 June 2023

**Bogan Shire Council**

**Statement of Changes in Equity**

for the year ended 30 June 2023

	2023			2022			
	Notes	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		178,172	97,279	275,451	168,234	85,168	253,402
<b>Net operating result for the year</b>		17,789	-	17,789	9,938	-	9,938
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	-	16,052	16,052	-	12,111	12,111
<b>Other comprehensive income</b>		-	16,052	16,052	-	12,111	12,111
<b>Total comprehensive income</b>		17,789	16,052	33,841	9,938	12,111	22,049
<b>Closing balance at 30 June</b>		195,961	113,331	309,292	178,172	97,279	275,451

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

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**Bogan Shire Council**

**Statement of Cash Flows**  
for the year ended 30 June 2023

<i>Original unaudited budget 2023 \$ '000</i>	Notes	<i>Actual 2023 \$ '000</i>	<i>Actual 2022 \$ '000</i>
<b>Cash flows from operating activities</b>			
<i>Receipts:</i>			
5,222	Rates and annual charges	5,303	5,178
3,607	User charges and fees	8,966	8,538
91	Interest received	497	105
10,472	Grants and contributions	31,930	17,707
-	Bonds, deposits and retentions received	21	28
191	Other	2,361	2,493
<i>Payments:</i>			
(9,208)	Payments to employees	(8,231)	(7,945)
(6,266)	Payments for materials and services	(18,725)	(14,853)
(70)	Borrowing costs	(70)	(75)
-	Bonds, deposits and retentions refunded	(18)	(29)
(1,636)	Other	(445)	(255)
2,403	<b>Net cash flows from operating activities</b>	21,589	10,892
<b>Cash flows from investing activities</b>			
<i>Receipts:</i>			
-	Redemption of term deposits	6,800	2,800
286	Proceeds from sale of IPPE	317	314
<i>Payments:</i>			
-	Acquisition of term deposits	(12,800)	(6,800)
(4,758)	Payments for IPPE	(15,867)	(10,128)
(4,472)	<b>Net cash flows from investing activities</b>	(21,550)	(13,814)
<b>Cash flows from financing activities</b>			
<i>Payments:</i>			
(119)	Repayment of borrowings	(123)	(119)
(119)	<b>Net cash flows from financing activities</b>	(123)	(119)
(2,188)	<b>Net change in cash and cash equivalents</b>	(84)	(3,041)
10,643	Cash and cash equivalents at beginning of year	10,643	13,684
8,455	<b>Cash and cash equivalents at end of year</b>	10,559	10,643
12,800	plus: Investments on hand at end of year	12,800	6,800
21,255	<b>Total cash, cash equivalents and investments</b>	23,359	17,443

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Bogan Shire Council

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## Bogan Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 24 August 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

#### **Historical cost convention**

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

#### **Significant accounting estimates and judgements**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) employee benefit provisions – refer Note C3-4.

### **Monies and other assets received by Council**

#### **The Consolidated Fund**

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service

#### **The Trust Fund**

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies. Trust monies and property subject to Council's control have been included in these reports.

#### **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

continued on next page

Page 12

## A1-1 Basis of preparation (continued)

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

### Volunteer services

Council has volunteers at the Nyngan Museum. If this service was not donated then Council would not provide it.

### New accounting standards and interpretations issued but not yet effective

#### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

#### **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities**

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council.

It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.

**Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value.**

The standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

#### **AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates**

This Standard amends a number of standards as follows:

- AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

**The standard may have significant impact on Council as it requires Council to consider the materiality of the accounting policy information to be included in the financial statements.**

*AASB 101 Presentation of Financial Statements* requires the disclosure of material accounting policy information rather than significant accounting policies.

## A1-1 Basis of preparation (continued)

*"Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements."*

Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:

- the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relate to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements
- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Further AASB 101 notes that *'Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed.'*

This standard has an effective date for the 30 June 2024 reporting period.

### **New accounting standards adopted during the year**

The following new standards are effective for the first time at 30 June 2023:

- AASB 2022-3 *Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*
- AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018 – 2020 and Other Amendments*

**B Financial Performance**

**B1 Functions or activities**

**B1-1 Functions or activities – income, expenses and assets**

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	<i>Income</i>		<i>Expenses</i>		<i>Operating result</i>		<i>Grants and contributions</i>		<i>Carrying amount of assets</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
<b>Functions or activities</b>										
Civic Leadership – Leadership, Advocacy & Governance	–	–	767	721	(767)	(721)	–	–	–	–
Civic Leadership – Managing Our Business	8,622	7,417	1,679	1,524	6,943	5,893	4,799	4,180	37,490	25,904
Economic – Local Industries & Business	362	37	77	96	285	(59)	332	14	319	312
Economic – Public Transport & Air Services	3	45	87	99	(84)	(54)	–	44	300	279
Economic – Tourism	191	246	137	88	54	158	170	235	–	–
Environmental – Built Environment	979	1,755	1,708	1,602	(729)	153	–	1,585	3,899	2,884
Environmental – Health, Safety & Regulation	345	41	559	397	(214)	(356)	293	–	36	23
Environmental – Natural Environment	354	42	226	151	128	(109)	398	42	–	–
Environmental – Waste & Recycling	1,253	1,072	1,065	982	188	90	171	12	282	197
Infrastructure – Sewer	610	541	1,002	845	(392)	(304)	–	–	12,980	12,033
Infrastructure – Transport Networks	21,760	15,110	16,175	12,650	5,585	2,460	13,948	8,003	196,600	182,718
Infrastructure – Water	8,574	5,056	2,459	2,139	6,115	2,917	6,408	3,005	48,737	40,065
Social – Community Centres	2,294	1,778	1,422	1,328	872	450	2,361	1,693	19,894	17,958
Social – Education	–	–	2	2	(2)	(2)	–	–	–	–
Social – Emergency Services	192	144	397	276	(205)	(132)	192	144	834	795
Social – Inclusive Communities	1,867	1,800	1,663	1,417	204	383	1,731	1,461	2,196	1,909
Social – Public Health	1,745	869	1,660	1,595	85	(726)	1,016	171	2,685	2,569
Social – Social & Cultural	6	3	283	106	(277)	(103)	146	20	95	68
<b>Total functions and activities</b>	<b>49,157</b>	<b>35,956</b>	<b>31,368</b>	<b>26,018</b>	<b>17,789</b>	<b>9,938</b>	<b>31,965</b>	<b>20,609</b>	<b>326,347</b>	<b>287,714</b>

## B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

### Social - Social & Cultural

Council function includes not-for-profit community functions where Council assists community organisations to achieve their outcomes. This function also includes Council's community and social development role that helps to apply for Grants for Council and to assist with strategic direction.

### Social - Community Centres

Council function includes community facilities maintained by Council such as Parks & Gardens, Sport & Recreation Facilities, Cemetery, Swimming Pool, Library as well as Halls, Museum & Historic Buildings.

### Social - Inclusive Communities

Council function supports children, the elderly and people with disabilities. This includes Council's Bogan Bush Mobile Service, Early Learning Centre, Youth Services and Seniors Living.

### Social - Education

Council function that supports our local schools with providing access to education at all levels.

### Social - Public Health

Council function aims to ensure our community has access to medical services, facilities and programs to enhance and protect health in the community. This includes our Council run Medical Centre as well as support to other health practitioners within the town.

### Social - Emergency Services

Council function that supports our fire, police and ambulance services to provide effective and efficient services to the community. This includes administrative support to the District Rural Fire Service as well as hazard reduction programs done in conjunction with the RFS and support to other emergency services.

### Infrastructure - Transport Networks

Council function to construct and maintain the Bogan Shire transport network to enable safe and efficient travel and freight throughout the Shire. Council has a large fleet of plant and equipment used primarily to carry out its own roadworks as well as contract work to the Shires highways on behalf of the Roads & Maritime Services. Council maintains its own plant and equipment and uses the plan system to fund this function.

### Infrastructure - Water

Council has access to a safe and secure water supply that provides the community with a reliable, safe and cost effective water service to the Nyngan township as well as a raw water supply to Council's villages.

### Infrastructure - Sewer

Council has access to a safe and reliable sewerage service.

### Environmental - Built Environment

This Council function includes development and building control through respectful planning processes and facilitation of development in line with statutory requirements as well as the building and maintenance of Council owned buildings.

### Environmental - Waste & Recycling

Council function that aims to ensure our waste stream is effectively managed. This includes activities such as waste collection, waste recycling and Council's waste disposal facility.

## B1-2 Components of functions or activities (continued)

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### **Environmental - Natural Environment**

Council function that aims to ensure open space areas are protected and managed to preserve their valued use and biodiversity while minimising the impact of pollution and weeds on the environment. Council has a noxious weeds program that assists to achieve this outcome.

### **Environmental - Health, Safety & Regulation**

This Council function helps to meet compliance and regulatory obligations concerning public health. Activities include environmental administration function, storm water & drainage as well as animal control and other compliance management.

### **Economic - Local Industries & Business**

Council aims to assist local industries and businesses including Tourism to support them to grow and prosper including Councils villages.

### **Economic - Tourism**

Council function aims to ensure Bogan Shire is regarded as a welcoming and attractive place for people to live and visit, producing services, cultural experiences and recreational opportunities. Activities include the Council run visitor information centre.

### **Economic - Public Transport & Air Services**

Council function that aims to ensure Bogan Shire has reliable, cost effective and regular public transport to and from our town. Council does provide and maintain an aerodrome to enable air services to access Nyngan.

### **Civic Leadership - Leadership, Advocacy & Governance**

Council function that aims to achieve open, transparent and effective local government. The activities include Elected Members and the General Manager functions.

### **Civic Leadership - Managing Our Business**

This function of Council aims to achieve effective and responsive management of Councils resources to deliver all goals and strategies. Activities include Corporate Services, Rates, Finance, Information Technology, Records, Customer Service, People & Culture, Human Resources and Occupational Health and Safety.

### **Civic Leadership - Disaster Management**

Council function to ensure Council has the ability to plan, arrange and implement measures for the prevention of, preparation for, response to and recovery from emergencies. An activity of the function is to maintain Council's Levee Bank to prevent future flooding.

**B2 Sources of income**

**B2-1 Rates and annual charges**

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Ordinary rates</b>		
Residential	355	317
Farmland	1,876	1,839
Mining	649	608
Business	267	261
Less: pensioner rebates (mandatory)	(8)	(8)
Less: pensioner rebates (Council policy)	(7)	(6)
<b>Rates levied to ratepayers</b>	<b>3,132</b>	<b>3,011</b>
Pensioner rate subsidies received	8	8
<b>Total ordinary rates</b>	<b>3,140</b>	<b>3,019</b>
<b>Annual charges (pursuant to s496, 496A, 496B, 501 &amp; 611)</b>		
Domestic waste management services	831	825
Water supply services	887	880
Sewerage services	379	372
Waste management services (non-domestic)	146	144
Less: pensioner rebates (mandatory)	(37)	(36)
Less: pensioner rebates (Council policy)	(30)	(30)
<b>Annual charges levied</b>	<b>2,176</b>	<b>2,155</b>
Pensioner annual charges subsidies received:		
– Water	9	9
– Sewerage	8	8
– Domestic waste management	19	19
<b>Total annual charges</b>	<b>2,212</b>	<b>2,191</b>
<b>Total rates and annual charges</b>	<b>5,352</b>	<b>5,210</b>

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

**Accounting policy**

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.



**B2-2 User charges and fees**

	Timing	2023 Actual \$ '000	2022 Actual \$ '000
<b>Specific user charges (per s502 - specific 'actual use' charges)</b>			
Water supply services	1	1,253	1,144
Sewerage services	1	160	149
<b>Total specific user charges</b>		<b>1,413</b>	<b>1,293</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s608)</b>			
Inspection services	2	4	4
Planning and building regulation	2	54	44
Private works – section 67	2	434	235
Regulatory/ statutory fees	2	13	12
Regulatory fees	2	2	2
Section 10.7 certificates (EP&A Act)	2	10	11
Section 603 certificates	2	8	7
<b>Total fees and charges – statutory/regulatory</b>		<b>525</b>	<b>315</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s608))</b>			
Aerodrome	2	2	–
Cemeteries	2	36	30
Child care	2	267	274
Community centres	2	1	–
Library and art gallery	2	3	3
Medical centre	2	801	659
Museum	2	10	6
Park rents	2	3	–
Waste disposal tipping fees	2	81	53
Reimbursements	2	69	84
Transport for NSW works (state roads not controlled by Council)	2	7,431	6,762
Sundry sales	2	1	1
Water connection fees	2	4	9
<b>Total fees and charges – other</b>		<b>8,709</b>	<b>7,881</b>
<b>Total other user charges and fees</b>		<b>9,234</b>	<b>8,196</b>
<b>Total user charges and fees</b>		<b>10,647</b>	<b>9,489</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		1,412	1,293
User charges and fees recognised at a point in time (2)		9,235	8,196
<b>Total user charges and fees</b>		<b>10,647</b>	<b>9,489</b>

**Accounting policy**

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival or in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as membership fees the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

**B2-3 Other revenues**

	<i>Timing</i>	<b>2023 Actual \$ '000</b>	<b>2022 Actual \$ '000</b>
Legal fees recovery – rates and charges (extra charges)	2	24	6
Carbon Bank Energy Rebate	2	–	3
Diesel rebate	2	96	103
Insurance claims recoveries	2	28	2
Sales – general	2	24	6
Insurance policy rebate	2	27	25
Other (Private Works)	2	–	23
Other (Procurement rebate)	2	–	3
Sales – scrap metal	2	19	38
Other	2	11	36
<b>Total other revenue</b>		<b>229</b>	<b>245</b>

**Timing of revenue recognition for other revenue**

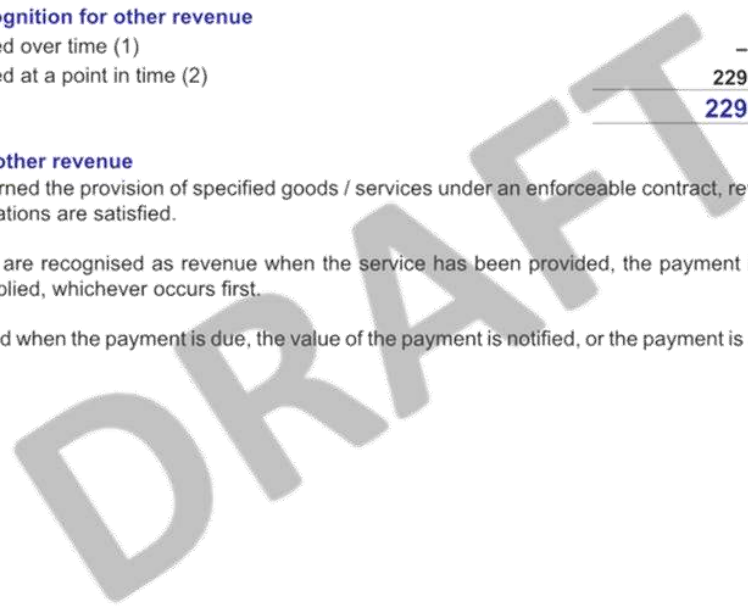
Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	229	245
<b>Total other revenue</b>	<b>229</b>	<b>245</b>

**Accounting policy for other revenue**

Where the revenue is earned the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.



**B2-4 Grants and contributions**

		<b>Operating 2023 Actual \$ '000</b>	<b>Operating 2022 Actual \$ '000</b>	<b>Capital 2023 Actual \$ '000</b>	<b>Capital 2022 Actual \$ '000</b>
	<i>Timing</i>				
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	2	975	1,648	–	–
Financial assistance – local roads component	2	459	802	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	2	3,749	2,530	–	–
Financial assistance – local roads component	2	1,815	1,237	–	–
<b>Amount recognised as income during current year</b>		<b>6,998</b>	<b>6,217</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Bushfire and emergency services	2	192	144	–	–
Water supplies	1	–	141	6,408	2,864
Child care	2	892	827	148	9
Community centres	1	–	–	333	14
Economic development	1	–	–	164	235
Heritage and cultural	2	25	–	–	–
Environmental programs	2	378	–	–	–
Library	2	69	68	–	–
Noxious weeds	2	43	42	–	–
Street lighting	2	16	16	–	–
Recreation and culture	1	146	20	2,223	1,650
Storm/flood damage	1	4,674	2,664	–	–
Transport (other roads and bridges funding)	2	3,563	39	1,503	1,036
Waste & Resource Management Facility		–	–	171	–
Medical centre	1	863	172	–	333
Youth services	1	273	3	320	600
Wage subsidy apprentices	2	126	50	–	–
Other (Flood Emergency AGRN1025)	1	–	–	293	–
Other (GP Housing)	1	–	–	153	367
Other (Bogan Shire Youth & Community Centre)	1	–	–	61	627
Transport (roads to recovery)	2	345	1,140	–	–
Other specific grants	2	160	224	–	12
<b>Previously contributions:</b>					
Medical centre	2	1	–	–	–
Tourism	2	–	–	6	–
Other contributions	2	30	–	–	–
Transport for NSW contributions (regional roads, block grant)	2	988	970	400	–
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>12,784</b>	<b>6,520</b>	<b>12,183</b>	<b>7,747</b>
<b>Total grants and non-developer contributions</b>		<b>19,782</b>	<b>12,737</b>	<b>12,183</b>	<b>7,747</b>
<b>Comprising:</b>					
– Commonwealth funding		1,317	2,138	1,168	1,657
– State funding		18,309	10,549	10,857	6,090
– Other funding		156	50	158	–
		<b>19,782</b>	<b>12,737</b>	<b>12,183</b>	<b>7,747</b>

continued on next page

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B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2023 Actual \$ '000	Operating 2022 Actual \$ '000	Capital 2023 Actual \$ '000	Capital 2022 Actual \$ '000
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>	G4					
<b>Cash contributions</b>						
S 7.4 – contributions using planning agreements		2	–	125	–	–
<b>Total developer contributions</b>			–	125	–	–
<b>Total contributions</b>			–	125	–	–
<b>Total grants and contributions</b>			<b>19,782</b>	<b>12,862</b>	<b>12,183</b>	<b>7,747</b>
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			6,026	3,039	9,974	7,738
Grants and contributions recognised at a point in time (2)			13,756	9,823	2,209	9
<b>Total grants and contributions</b>			<b>19,782</b>	<b>12,862</b>	<b>12,183</b>	<b>7,747</b>

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**B2-4 Grants and contributions (continued)**

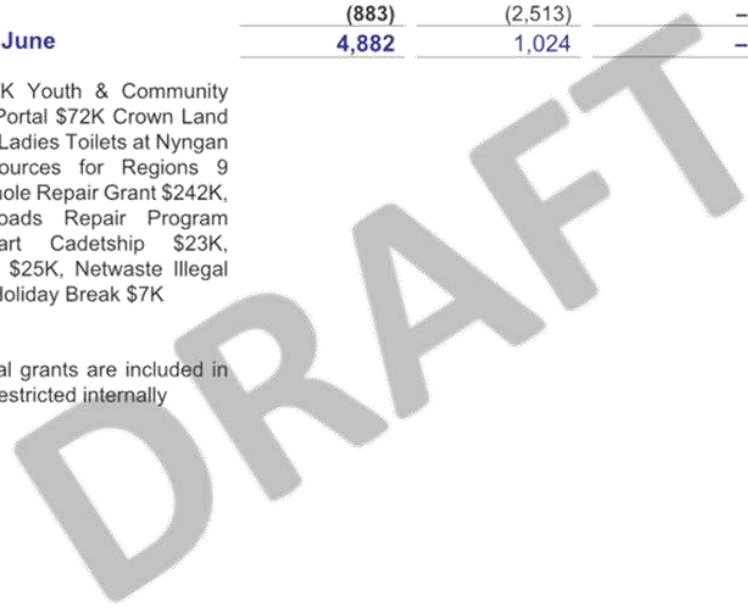
**Unspent grants and contributions**

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	<i>Operating 2023 Actual \$ '000</i>	<i>Operating 2022 Actual \$ '000</i>	<i>Capital 2023 Actual \$ '000</i>	<i>Capital 2022 Actual \$ '000</i>
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	1,024	1,019	-	-
<b>Add:</b> Funds received and not recognised as revenue in the current year	4,741	2,518	-	-
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(883)	(2,513)	-	-
<b>Unspent funds at 30 June</b>	<b>4,882</b>	<b>1,024</b>	<b>-</b>	<b>-</b>

Rural Fire Service \$81K Youth & Community Worker \$41K Planning Portal \$72K Crown Land Management Plans \$35 Ladies Toilets at Nyngan Golf Club \$51K, Resources for Regions 9 Programs \$1.289M, Pothole Repair Grant \$242K, Regional & Local Roads Repair Program \$2.942M, Strong Start Cadetship \$23K, Strengthening Medicare \$25K, Netwaste Illegal Dumping \$18K, Winter Holiday Break \$7K

Council's unspent Capital grants are included in Contract Liabilities and restricted internally



## B2-4 Grants and contributions (continued)

### Accounting policy

#### Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include Transport for NSW Ordered Works, Local Roads and Community Infrastructure and Fixing Local Roads. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

#### Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

#### Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

#### Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

**B2-5 Interest and investment income**

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	38	39
– Overdue user fees and charges	–	15
– Cash and investments	653	67
– Other	7	8
<b>Total interest and investment income (losses)</b>	<b>698</b>	<b>129</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	17	18
General Council cash and investments	568	56
<b>Restricted investments/funds – external:</b>		
Water fund operations	22	26
Sewerage fund operations	70	20
Domestic waste management operations	21	9
<b>Total interest and investment income</b>	<b>698</b>	<b>129</b>

**Accounting policy**

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss when the shareholder’s right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

**B2-6 Other income**

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>
	Notes	
<b>Rental income</b>		
<b>Other lease income</b>		
Room/Facility Hire	60	41
Leaseback fees - council vehicles	12	11
Other	181	152
<b>Total other lease income</b>	<b>253</b>	<b>204</b>
Total rental income	C2-2 <b>253</b>	<b>204</b>
<b>Net share of interests in joint ventures and associates using the equity method</b>		
Joint ventures	13	5
Total net share of interests in joint ventures and associates using the equity method	D2-1 <b>13</b>	<b>5</b>
<b>Total other income</b>	<b>266</b>	<b>209</b>

**B3 Costs of providing services**

**B3-1 Employee benefits and on-costs**

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
Salaries and wages	6,338	6,349
Employee leave entitlements (ELE)	1,517	1,157
ELE on-costs	(5)	15
Superannuation	761	724
Workers' compensation insurance	259	297
Fringe benefit tax (FBT)	56	49
<b>Total employee costs</b>	<b>8,926</b>	<b>8,591</b>
Less: capitalised costs	(566)	(688)
<b>Total employee costs expended</b>	<b>8,360</b>	<b>7,903</b>
Number of 'full-time equivalent' employees (FTE) at year end	<b>93</b>	<b>93</b>

**Accounting policy**

Employee benefit expenses are recorded when the service has been provided by the employee.

*Retirement benefit obligations*

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

*Superannuation plans*

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.



**B3-2 Materials and services**

	Notes	2023 Actual \$ '000	2022 Actual \$ '000
Raw materials and consumables		10,256	7,735
Contractor costs		21,219	14,332
Audit Fees	F2-1	73	63
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	157	153
Advertising		29	19
Bank charges		13	13
Cleaning		9	14
Computer software charges		272	286
Election expenses		-	35
Electricity and heating		214	231
Fire control expenses		183	66
Insurance		632	535
Office expenses (including computer expenses)		28	37
Postage		16	13
Printing and stationery		29	34
Street lighting		83	100
Subscriptions and publications		66	47
Telephone and communications		83	77
Tourism expenses (excluding employee costs)		24	6
Valuation fees		49	47
Travel expenses		31	21
Training costs (other than salaries and wages)		105	118
Other expenses		12	12
<b>Legal expenses:</b>			
- Legal expenses: planning and development		-	4
- Legal expenses: debt recovery		23	6
- Legal expenses: other		19	7
Expenses from short-term leases		15	16
Expenses from leases of low value assets		4	11
Expenses from Peppercorn leases		11	9
<b>Total materials and services</b>		<b>33,655</b>	<b>24,047</b>
Less: capitalised costs		(15,623)	(10,747)
<b>Total materials and services</b>		<b>18,032</b>	<b>13,300</b>

**Accounting policy**

Expenses are recorded on an accruals basis as the Council receives the goods or services.

**B3-3 Borrowing costs**

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Interest bearing liability costs</b>		
Interest on loans	<u>69</u>	<u>73</u>
<b>Total interest bearing liability costs</b>	<u>69</u>	<u>73</u>
<b>Total borrowing costs expensed</b>	<u>69</u>	<u>73</u>

**Accounting policy**

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

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**B3-4 Depreciation, amortisation and impairment of non-financial assets**

	Notes	2023 \$ '000	2022 \$ '000
<b>Depreciation and amortisation</b>			
Plant and equipment		858	812
Office equipment		79	89
Furniture and fittings		24	20
<b>Infrastructure:</b>			
	C1-6		
– Buildings – non-specialised		272	272
– Buildings – specialised		485	485
– Other structures		94	94
– Roads		1,730	1,730
– Bridges		154	154
– Footpaths		60	60
– Stormwater drainage		7	7
– Water supply network		569	534
– Sewerage network		239	222
<b>Total depreciation and amortisation costs</b>		<b>4,571</b>	<b>4,479</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>4,571</b>	<b>4,479</b>

**Accounting policy**

**Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets.

Depreciation is capitalised where in-house assets have contributed to new assets.

**Impairment of non-financial assets**

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

**B3-5 Other expenses**

	Notes	<b>2023 Actual \$ '000</b>	<b>2022 Actual \$ '000</b>
<b>Impairment of receivables</b>			
Rates and annual charges		20	70
<b>Total impairment of receivables</b>	C1-4	<b>20</b>	<b>70</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		212	161
Donations, contributions and assistance to other organisations (Section 356)		37	32
<b>Total other expenses</b>		<b>269</b>	<b>263</b>

**Accounting policy**

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

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**B4 Gains or losses**

**B4-1 Gain or loss from the disposal, replacement and de-recognition of assets**

	Notes	2023 <i>Actual</i> \$ '000	2022 <i>Actual</i> \$ '000
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Less: carrying amount of property assets sold/written off		(11)	–
<b>Gain (or loss) on disposal</b>		<b>(11)</b>	<b>–</b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
	C1-6		
Proceeds from disposal – plant and equipment		274	253
Less: carrying amount of plant and equipment assets sold/written off		(192)	(206)
<b>Gain (or loss) on disposal</b>		<b>82</b>	<b>47</b>
<b>Gain (or loss) on disposal of infrastructure</b>			
	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(146)	–
<b>Gain (or loss) on disposal</b>		<b>(146)</b>	<b>–</b>
<b>Gain (or loss) on disposal of term deposits</b>			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		6,800	2,800
Less: carrying amount of term deposits sold/redeemed/matured		(6,800)	(2,800)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>–</b>
<b>Other (Operational Land)</b>			
Proceeds from disposal – Other (Operational Land)		43	61
Less: carrying amount of Other (Operational Land) assets sold/written off		(35)	(43)
<b>Gain (or loss) on disposal</b>		<b>8</b>	<b>18</b>
<b>Net gain (or loss) from disposal of assets</b>		<b>(67)</b>	<b>65</b>

**Accounting policy**

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 23 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

**Material variations of more than 10%** between original budget and actual results or where the variance is considered material by nature are explained below.

**Variation Key:** **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Revenues</b>				
<b>Rates and annual charges</b>	5,301	5,352	51	1% <b>F</b>
<b>User charges and fees</b>	4,667	10,647	5,980	128% <b>F</b>
Council received additional funding from TfNSW contract and ordered works to what was originally budgeted.				
<b>Other revenues</b>	160	229	69	43% <b>F</b>
Council received additional income to what was budgeted.				
<b>Operating grants and contributions</b>	8,373	19,782	11,409	136% <b>F</b>
Council received Resources for Regions Grant, Pothole Repair Grant, Regional & Rural Road Repair Grant, and Emergency Works Flood Damage Funding that wasn't originally budgeted.				
<b>Capital grants and contributions</b>	1,973	12,183	10,210	517% <b>F</b>
Council received additional Operating and Capital grants that weren't originally budgeted due to the State Government allocating funding after the budget was completed. These grants were Stronger Country Communities Round 5, Resources for Regions Round 9, Library Infrastructure Grant and Fixing Local Roads and Repair Grant from TfNSW.				
<b>Interest and investment revenue</b>	129	698	569	441% <b>F</b>
Interest rates rose throughout the year due to a better economic climate in Australia which was hard to predict when Council prepared their initial budget.				
<b>Net gains from disposal of assets</b>	322	-	(322)	(100)% <b>U</b>
The amount of income budgeted did not take into account the cost of disposal of the Capital Items and therefore there is a variation to the budget.				
<b>Other income</b>	232	266	34	15% <b>F</b>
Council received additional income to what was originally budgeted.				

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**B5-1 Material budget variations (continued)**

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
<b>Expenses</b>				
<b>Employee benefits and on-costs</b>	7,828	8,360	(532)	(7)% <b>U</b>
Employee costs increased due to additional costs for TfNSW ordered works and contract works that allowed Council to do more hours completing the projects.				
<b>Materials and services</b>	12,190	18,032	(5,842)	(48)% <b>U</b>
Materials and services costs increased due to additional costs for the extra TfNSW ordered works and contract works as well as Grant projects that weren't originally budgeted required materials to do the works..				
<b>Borrowing costs</b>	70	69	1	1% <b>F</b>
<b>Depreciation, amortisation and impairment of non-financial assets</b>	4,117	4,571	(454)	(11)% <b>U</b>
Council was required to use indexation to revalue Infrastructure including, Roads, Buildings, Water and Sewer which increased the depreciation of these assets.				
<b>Other expenses</b>	228	269	(41)	(18)% <b>U</b>
Increases to the Emergency Services Levy has caused this variance.				
<b>Net losses from disposal of assets</b>	-	67	(67)	∞ <b>U</b>
Not originally budgeted.				
<b>Statement of cash flows</b>				
<b>Cash flows from operating activities</b>	2,403	21,589	19,186	798% <b>F</b>
Additional operating cash flows due to extra income from TfNSW Contract and Ordered works as well as additional grant funding provided throughout the year.				
<b>Cash flows from investing activities</b>	(4,472)	(21,550)	(17,078)	382% <b>U</b>
Additional cash flows are due to additional funding received allowing Council to invest the funds and provide further infrastructure for the Community.				
<b>Cash flows from financing activities</b>	(119)	(123)	(4)	3% <b>U</b>

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Cash assets</b>		
Cash on hand and at bank	101	102
Cash equivalent assets		
– Deposits at call	10,458	10,541
<b>Total cash and cash equivalents</b>	<b>10,559</b>	<b>10,643</b>

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	10,559	10,643
<b>Balance as per the Statement of Cash Flows</b>	<b>10,559</b>	<b>10,643</b>

**Accounting policy**

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

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C1-2 Financial investments

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Debt securities at amortised cost</b>				
Long term deposits	12,800	-	6,800	-
<b>Total</b>	<b>12,800</b>	<b>-</b>	<b>6,800</b>	<b>-</b>
<b>Total financial investments</b>	<b>12,800</b>	<b>-</b>	<b>6,800</b>	<b>-</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>23,359</b>	<b>-</b>	<b>17,443</b>	<b>-</b>

**Accounting policy**

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

**Classification**

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

**Amortised cost**

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

	2023 Actual \$ '000	2022 Actual \$ '000
(a) Externally restricted cash, cash equivalents and investments		
<b>Total cash, cash equivalents and investments</b>	<b>23,359</b>	17,443
Less: Externally restricted cash, cash equivalents and investments	<u>(7,693)</u>	<u>(3,924)</u>
<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>15,666</b>	13,519
<b>External restrictions</b>		
<b>External restrictions – included in liabilities</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
<b>External restrictions – other</b>		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	216	216
Specific purpose unexpended grants (recognised as revenue) – general fund	4,882	1,024
Water fund	–	513
Sewer fund	2,595	2,171
<b>External restrictions – other</b>	<b>7,693</b>	<b>3,924</b>
<b>Total external restrictions</b>	<b>7,693</b>	<b>3,924</b>

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>

(b) Internal allocations

<b>Cash, cash equivalents and investments not subject to external restrictions</b>	<b>15,666</b>	<b>13,519</b>
Less: Internally restricted cash, cash equivalents and investments	<u>(15,274)</u>	<u>(12,174)</u>
<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>392</b>	<b>1,345</b>

**Internal allocations**

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	978	2,191
Employees leave entitlement	522	463
Carry over works	2,928	3,022
Demolition fund	72	-
Lawlor Street	153	-
FAG grant in advance	5,564	3,767
Museum	18	21
Other (capital building projects)	55	84
Roads and ancillary services	4,711	2,359
Village amenities	107	94
Waste facility	166	170
Showground Upgrades	-	3
<b>Total internal allocations</b>	<b>15,274</b>	<b>12,174</b>

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>

(c) Unrestricted and unallocated

<b>Unrestricted and unallocated cash, cash equivalents and investments</b>	<b>392</b>	<b>1,345</b>
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C1-4 Receivables

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
Rates and annual charges	302	448	343	342
Interest and extra charges	-	217	-	207
User charges and fees	5,179	102	3,204	151
Private works	362	5	412	-
Contributions to works	284	-	-	-
Accrued revenues				
- Interest on investments	208	-	17	-
Government grants and subsidies	9,913	507	6,238	501
Net ATO receivable	389	-	139	-
Other debtors	15	108	1	143
<b>Total</b>	<b>16,652</b>	<b>1,387</b>	<b>10,354</b>	<b>1,344</b>
<b>Less: provision for impairment</b>				
Rates and annual charges	(27)	-	(7)	-
Interest and extra charges	-	(37)	-	(37)
<b>Total provision for impairment – receivables</b>	<b>(27)</b>	<b>(37)</b>	<b>(7)</b>	<b>(37)</b>
<b>Total net receivables</b>	<b>16,625</b>	<b>1,350</b>	<b>10,347</b>	<b>1,307</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
- Specific purpose grants	3,805	507	911	500
- Rates and availability charges	96	67	97	65
- Other	226	79	269	108
<b>Sewerage services</b>				
- Rates and availability charges	68	42	64	39
- Other	5	-	-	-
<b>Total external restrictions</b>	<b>4,200</b>	<b>695</b>	<b>1,341</b>	<b>712</b>
<b>Internally restricted receivables</b>				
- Internal restricted receivables - Specific Purpose Grants	5,149	-	-	-
- Internal restricted receivables - Plant Fund	2,000	-	-	-
<b>Internally restricted receivables</b>	<b>7,149</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrestricted receivables</b>	<b>5,276</b>	<b>655</b>	<b>9,006</b>	<b>595</b>
<b>Total net receivables</b>	<b>16,625</b>	<b>1,350</b>	<b>10,347</b>	<b>1,307</b>

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C1-4 Receivables (continued)

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Movement in provision for impairment of receivables</b>		
Balance at the beginning of the year (calculated in accordance with AASB 139)	44	178
+ new provisions recognised during the year	20	-
- amounts already provided for and written off this year	-	(134)
<b>Balance at the end of the year</b>	<b>64</b>	<b>44</b>

**Accounting policy**

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

**Impairment**

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Inventories at cost</b>				
Stores and materials	901	-	655	-
<b>Total inventories at cost</b>	<b>901</b>	<b>-</b>	<b>655</b>	<b>-</b>
<b>Total inventories</b>	<b>901</b>	<b>-</b>	<b>655</b>	<b>-</b>

**Externally restricted assets**

There are no restrictions applicable to the above assets.

**Accounting policy**

**Raw materials and stores, work in progress and finished goods**

Raw materials and stores are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period						At 30 June 2023		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals <sup>(1)</sup> \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	5,676	–	5,676	1,575	5,204	–	–	(1,947)	–	10,508	–	10,508
Plant and equipment	10,231	(4,185)	6,046	971	677	(192)	(858)	–	–	11,542	(4,898)	6,644
Office equipment	891	(586)	305	27	–	–	(79)	–	–	895	(642)	253
Furniture and fittings	295	(156)	139	–	–	–	(24)	–	–	295	(180)	115
<b>Land:</b>												
– Operational land	310	–	310	–	–	(35)	–	–	20	295	–	295
– Community land	1,787	–	1,787	–	138	–	–	–	343	2,268	–	2,268
– Crown land	1,022	–	1,022	–	–	–	–	–	148	1,170	–	1,170
<b>Infrastructure:</b>												
– Other structures	5,561	(2,016)	3,545	69	812	(11)	(94)	7	270	6,874	(2,276)	4,598
– Buildings – specialised	24,401	(13,670)	10,731	79	470	–	(485)	54	804	26,919	(15,266)	11,653
– Buildings – non-specialised	15,505	(4,391)	11,114	–	342	–	(272)	404	850	17,467	(5,029)	12,438
– Roads	102,868	(35,178)	67,690	2,106	1,027	(146)	(1,730)	226	3,899	112,161	(39,089)	73,072
– Bridges	19,138	(8,202)	10,936	–	–	–	(154)	–	637	20,269	(8,850)	11,419
– Footpaths	4,603	(2,556)	2,047	128	–	–	(60)	–	118	5,004	(2,771)	2,233
– Bulk earthworks (non-depreciable)	84,916	–	84,916	–	–	–	–	–	5,022	89,938	–	89,938
– Stormwater drainage	9,098	(187)	8,911	–	78	–	(7)	–	687	9,878	(209)	9,669
– Water supply network	46,600	(13,751)	32,849	1,367	–	–	(569)	1,256	2,504	52,808	(15,401)	37,407
– Sewerage network	18,956	(9,223)	9,733	–	–	–	(239)	–	750	20,417	(10,173)	10,244
<b>Other assets:</b>												
– Other	154	(154)	–	–	–	–	–	–	–	154	(154)	–
<b>Total infrastructure, property, plant and equipment</b>	<b>352,012</b>	<b>(94,255)</b>	<b>257,757</b>	<b>6,322</b>	<b>8,748</b>	<b>(384)</b>	<b>(4,571)</b>	<b>–</b>	<b>16,052</b>	<b>388,862</b>	<b>(104,938)</b>	<b>283,924</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

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C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period							At 30 June 2022		
	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000	Additions renewals <sup>1</sup> \$ '000	Additions new assets \$ '000	Carrying value of disposals \$ '000	Depreciation expense \$ '000	WIP transfers \$ '000	Revaluation decrements to equity (ARR) \$ '000	Revaluation increments to equity (ARR) \$ '000	Gross carrying amount \$ '000	Accumulated depreciation and impairment \$ '000	Net carrying amount \$ '000
Capital work in progress	3,950	-	3,950	420	3,365	-	-	(2,059)	-	-	5,676	-	5,676
Plant and equipment	9,785	(3,623)	6,162	676	223	(203)	(812)	-	-	-	10,231	(4,185)	6,046
Office equipment	844	(567)	277	72	48	(3)	(89)	-	-	-	891	(586)	305
Furniture and fittings	257	(136)	121	8	30	-	(20)	-	-	-	295	(156)	139
<b>Land:</b>													
- Operational land	323	-	323	-	13	(43)	-	-	-	17	310	-	310
- Community land	1,787	-	1,787	-	-	-	-	-	-	-	1,787	-	1,787
- Crown land	1,022	-	1,022	-	-	-	-	-	-	-	1,022	-	1,022
<b>Infrastructure:</b>													
- Buildings – non-specialised	14,884	(5,712)	9,172	-	2,258	-	(272)	211	(255)	-	15,505	(4,391)	11,114
- Buildings – specialised	19,088	(10,846)	8,242	21	90	-	(485)	15	-	2,848	24,401	(13,670)	10,731
- Other structures	4,500	(1,470)	3,030	52	275	-	(94)	257	-	25	5,561	(2,016)	3,545
- Roads	104,287	(25,077)	79,210	2,568	518	-	(1,730)	1,576	(14,452)	-	102,868	(35,178)	67,690
- Bridges	14,100	(2,363)	11,737	-	-	-	(154)	-	(647)	-	19,138	(8,202)	10,936
- Footpaths	3,995	(2,205)	1,790	-	6	-	(60)	-	-	311	4,603	(2,556)	2,047
- Bulk earthworks (non-depreciable)	63,710	-	63,710	-	-	-	-	-	-	21,206	84,916	-	84,916
- Stormwater drainage	8,264	(154)	8,110	41	-	-	(7)	-	-	767	9,098	(187)	8,911
- Water supply network	43,983	(12,531)	31,452	107	-	-	(534)	-	-	1,824	46,600	(13,751)	32,849
- Sewerage network	18,001	(8,513)	9,488	-	-	-	(222)	-	-	467	18,956	(9,223)	9,733
<b>Other assets:</b>													
- Other	154	(154)	-	-	-	-	-	-	-	-	154	(154)	-
<b>Total infrastructure, property, plant and equipment</b>	<b>312,934</b>	<b>(73,351)</b>	<b>239,583</b>	<b>3,965</b>	<b>6,826</b>	<b>(249)</b>	<b>(4,479)</b>	<b>-</b>	<b>(15,354)</b>	<b>27,465</b>	<b>352,012</b>	<b>(94,255)</b>	<b>257,757</b>

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

continued on next page

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**C1-6 Infrastructure, property, plant and equipment (continued)**

**Accounting policy**

Infrastructure, property, plant and equipment are held at fair value. Independent comprehensive valuations are performed at least every five years, however the carrying amount of assets is assessed by Council at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Industry (DoI) – Water.

Increases in the carrying amounts arising on revaluation are credited to the revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

When infrastructure, property, plant and equipment are acquired by Council for nil or nominal consideration, the assets are initially recognised at their fair value at acquisition date.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	5 to 10	Playground equipment	20 to 40
Office furniture	10 to 20	Benches, seats etc.	20 to 40
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 10	Buildings: masonry	40 to 70
Other plant and equipment	5 to 15	Buildings: other	40 to 70
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Pump Stations	16 to 80
Bores	20 to 40	Signs	35
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface & shoulder	20 to 30	Swimming pools	40-70
Sealed roads: pavement	100	Other open space/recreational assets	40-70
Unsealed roads	100	Other infrastructure	40-70
Bridge: deck & rail	80		
Bridge: super & substructure	160		
Kerb & Gutter	75		
Footpaths & walkways	60 to 80		
Culverts	85		
Floodways	15 to 20		

The assets’ residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

### C1-6 Infrastructure, property, plant and equipment (continued)

#### Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

#### Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Where the Crown reserves are under a lease arrangement they are accounted for under AASB 16 Leases, refer to Note C2.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

#### Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

Council has assessed these assets as immaterial and have not recognised them.

### Externally restricted infrastructure, property, plant and equipment

	as at 30/06/23			as at 30/06/22		
	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000	Gross carrying amount \$ '000	Accumulated depn. and impairment \$ '000	Net carrying amount \$ '000
<b>Water supply</b>						
WIP	8,732	–	8,732	4,753	–	4,753
Infrastructure	52,808	15,401	37,407	46,600	13,751	32,849
<b>Total water supply</b>	<b>61,540</b>	<b>15,401</b>	<b>46,139</b>	<b>51,353</b>	<b>13,751</b>	<b>37,602</b>
<b>Sewerage services</b>						
WIP	25	–	25	25	–	25
Infrastructure	20,417	10,173	10,244	18,956	9,223	9,733
<b>Total sewerage services</b>	<b>20,442</b>	<b>10,173</b>	<b>10,269</b>	<b>18,981</b>	<b>9,223</b>	<b>9,758</b>
<b>Domestic waste management</b>						
Plant and equipment	745	287	458	739	224	515
<b>Total domestic waste management</b>	<b>745</b>	<b>287</b>	<b>458</b>	<b>739</b>	<b>224</b>	<b>515</b>
<b>Total restricted infrastructure, property, plant and equipment</b>	<b>82,727</b>	<b>25,861</b>	<b>56,866</b>	<b>71,073</b>	<b>23,198</b>	<b>47,875</b>

## C2 Leasing activities

### C2-1 Council as a lessee

Council has leases over a range of assets including land and buildings, vehicles, machinery and IT equipment.

#### (a) Income Statement

The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:

	<b>2023</b> <i>Actual</i> \$ '000	<b>2022</b> <i>Actual</i> \$ '000
Expenses relating to short-term leases	15	16
Expenses relating to low-value leases	4	11
Expenses relating to Peppercorn leases	11	9
	<b>30</b>	<b>36</b>

#### (b) Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market for land which are used for:

- carparking
- visitor centre/museum
- community halls
- community land
- shared pathway

The leases are generally between 1 and 70 years and require payments of a maximum amount of \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

## C2-1 Council as a lessee (continued)

### Accounting policy

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

### Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

### Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

## C2-2 Council as a lessor

### Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included in the Statement of Financial Position as:

– property, plant and equipment – where the rental is incidental, or the asset is held to meet Councils service delivery objective (refer note C1-6).

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

#### (i) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of meeting their service requirements for Medical Services in the Bogan Shire or employee accommodation, the table below relates to operating leases on assets disclosed in C1-6.

Lease income (excluding variable lease payments not dependent on an index or rate)	<b>253</b>	204
<b>Total income relating to operating leases for Council assets</b>	<b>253</b>	204

#### (ii) Maturity analysis of contractual lease income

Maturity analysis of future lease income receivable showing the undiscounted lease payments to be received after reporting date for operating leases:

< 1 year	<b>107</b>	88
1–2 years	<b>59</b>	63
2–3 years	<b>37</b>	15
3–4 years	<b>30</b>	2
<b>Total undiscounted lease payments to be received</b>	<b>233</b>	168

### Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

### C3 Liabilities of Council

#### C3-1 Payables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Goods and services – operating expenditure	3,976	–	1,687	–
Goods and services – capital expenditure	188	–	985	–
Accrued expenses:				
– Borrowings	25	–	26	–
– Salaries and wages	191	–	196	–
Security bonds, deposits and retentions	20	–	17	–
Prepaid rates	287	–	271	–
<b>Total payables</b>	<b>4,687</b>	<b>–</b>	<b>3,182</b>	<b>–</b>

#### Payables relating to restricted assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
<b>Externally restricted assets</b>				
Water	2,225	–	40	–
Sewer	–	–	3	–
Payables relating to externally restricted assets	2,225	–	43	–
<b>Total payables relating to restricted assets</b>	<b>2,225</b>	<b>–</b>	<b>43</b>	<b>–</b>
<b>Total payables relating to unrestricted assets</b>	<b>2,462</b>	<b>–</b>	<b>3,139</b>	<b>–</b>
<b>Total payables</b>	<b>4,687</b>	<b>–</b>	<b>3,182</b>	<b>–</b>

#### Accounting policy

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables, bank and other loans.

#### Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

Notes	<b>2023 Current Actual \$ '000</b>	<b>2023 Non-current Actual \$ '000</b>	<b>2022 Current Actual \$ '000</b>	<b>2022 Non-current Actual \$ '000</b>
<b>Grants and contributions received in advance:</b>				
Unexpended capital grants (to construct Council controlled assets) (i)	8,216	-	4,693	-
<b>Total grants received in advance</b>	<b>8,216</b>	<b>-</b>	<b>4,693</b>	<b>-</b>
<b>User fees and charges received in advance:</b>				
Other	-	-	274	-
<b>Total user fees and charges received in advance</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>8,216</b>	<b>-</b>	<b>4,967</b>	<b>-</b>

**Notes**

(i) Council has received funding to construct assets including a Youth and Community Centre, and Showground Facilities and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

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C3-2 Contract Liabilities (continued)

Contract liabilities relating to restricted assets

	2023 Current Actual \$ '000	2023 Non-current Actual \$ '000	2022 Current Actual \$ '000	2022 Non-current Actual \$ '000
<b>Externally restricted assets</b>				
Water	52	-	-	-
Sewer	560	-	-	-
<b>Contract liabilities relating to externally restricted assets</b>	<b>612</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally restricted assets</b>				
Other (Capital Grants Received in Advance)	7,604	-	4,693	-
<b>Contract liabilities relating to internally restricted assets</b>	<b>7,604</b>	<b>-</b>	<b>4,693</b>	<b>-</b>
<b>Total contract liabilities relating to restricted assets</b>	<b>8,216</b>	<b>-</b>	<b>4,693</b>	<b>-</b>
<b>Total contract liabilities relating to unrestricted assets</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>8,216</b>	<b>-</b>	<b>4,967</b>	<b>-</b>

Revenue recognised that was included in the contract liability balance at the beginning of the period

	2023 Actual \$ '000	2022 Actual \$ '000
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	2,878	1,806
<b>User fees and charges received in advance:</b>		
Transport for NSW works	274	405
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>3,152</b>	<b>2,211</b>

**Significant changes in contract liabilities**

Council has received significant increases in Grant Funding in advance for Capital Projects that have been recognised as Contract Liabilities in 2022/2023.

**Accounting policy**

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.



C3-3 Borrowings

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>	<b>\$ '000</b>	<b>\$ '000</b>
Loans – secured <sup>1</sup>	126	1,936	123	2,062
<b>Total borrowings</b>	<b>126</b>	<b>1,936</b>	<b>123</b>	<b>2,062</b>

<sup>(1)</sup> Loans are secured over the general rating income of Council.  
Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

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C3-3 Borrowings (continued)

**Borrowings relating to restricted assets**

	<b>2023</b> <b>Current</b> <b>Actual</b> <b>\$ '000</b>	<b>2023</b> <b>Non-current</b> <b>Actual</b> <b>\$ '000</b>	<b>2022</b> <b>Current</b> <b>Actual</b> <b>\$ '000</b>	<b>2022</b> <b>Non-current</b> <b>Actual</b> <b>\$ '000</b>
<b>Total borrowings relating to unrestricted assets</b>	<b>126</b>	<b>1,936</b>	<b>123</b>	<b>2,062</b>
<b>Total borrowings</b>	<b>126</b>	<b>1,936</b>	<b>123</b>	<b>2,062</b>

**Current borrowings not anticipated to be settled within the next twelve months**

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

**(a) Changes in liabilities arising from financing activities**

	2022		Non-cash movements			2023
	<i>Opening Balance</i> \$ '000	<i>Cash flows</i> \$ '000	<i>Acquisition</i> \$ '000	<i>Fair value changes</i> \$ '000	<i>Acquisition due to change in accounting policy</i> \$ '000	<i>Closing balance</i> \$ '000
Loans – secured	2,185	(123)	–	–	–	2,062
<b>Total liabilities from financing activities</b>	<b>2,185</b>	<b>(123)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2,062</b>

	2021		Non-cash movements			2022
	<i>Opening Balance</i> \$ '000	<i>Cash flows</i> \$ '000	<i>Acquisition</i> \$ '000	<i>Fair value changes</i> \$ '000	<i>Acquisition due to change in accounting policy</i> \$ '000	<i>Closing balance</i> \$ '000
Loans – secured	2,304	(119)	–	–	–	2,185
<b>Total liabilities from financing activities</b>	<b>2,304</b>	<b>(119)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2,185</b>

C3-3 Borrowings (continued)

(b) Financing arrangements

	2023 <i>Actual</i> \$ '000	2022 <i>Actual</i> \$ '000
<b>Total facilities</b>		
Credit cards/purchase cards	45	45
<b>Total financing arrangements</b>	<b>45</b>	<b>45</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	13	18
<b>Total drawn financing arrangements</b>	<b>13</b>	<b>18</b>
<b>Undrawn facilities</b>		
– Credit cards/purchase cards	32	27
<b>Total undrawn financing arrangements</b>	<b>32</b>	<b>27</b>

**Breaches and defaults**

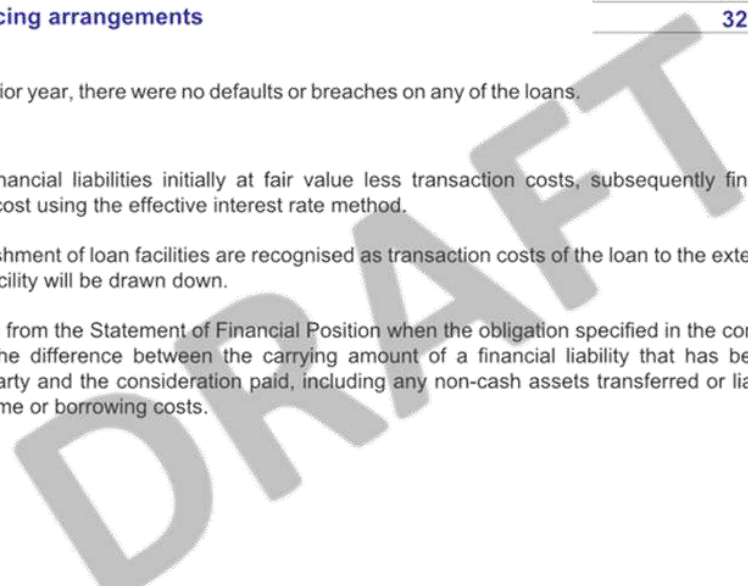
During the current and prior year, there were no defaults or breaches on any of the loans.

**Accounting policy**

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.



**C3-4 Employee benefit provisions**

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>	<b>\$ '000</b>	<b>\$ '000</b>
Annual leave	1,073	-	967	-
Long service leave	980	-	899	-
Other leave	37	-	63	-
<b>Total employee benefit provisions</b>	<b>2,090</b>	<b>-</b>	<b>1,929</b>	<b>-</b>

**Employee benefit provisions relating to restricted assets**

There are no restricted assets (external or internal) applicable to the above provisions

**Current employee benefit provisions not anticipated to be settled within the next twelve months**

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ '000</b>	<b>\$ '000</b>
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,286	982
	<b>1,286</b>	<b>982</b>

**Accounting policy**

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

**Short-term obligations**

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

**Other long-term employee benefit obligations**

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

**On-costs**

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### **IPPE Revaluation reserve**

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

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**D Council structure**

**D1 Results by fund**

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

**D1-1 Income Statement by fund**

	<i>General</i> 2023 \$ '000	<i>Water</i> 2023 \$ '000	<i>Sewer</i> 2023 \$ '000
<b>Income from continuing operations</b>			
Rates and annual charges	4,120	869	363
User charges and fees	9,235	1,253	159
Interest and investment revenue	607	20	71
Other revenues	206	15	8
Grants and contributions provided for operating purposes	19,765	9	8
Grants and contributions provided for capital purposes	5,775	6,408	-
Other income	266	-	-
<b>Total income from continuing operations</b>	<b>39,974</b>	<b>8,574</b>	<b>609</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	7,910	331	119
Materials and services	15,833	1,558	641
Borrowing costs	69	-	-
Depreciation, amortisation and impairment of non-financial assets	3,763	569	239
Other expenses	265	1	3
Net losses from the disposal of assets	67	-	-
<b>Total expenses from continuing operations</b>	<b>27,907</b>	<b>2,459</b>	<b>1,002</b>
<b>Operating result from continuing operations</b>	<b>12,067</b>	<b>6,115</b>	<b>(393)</b>
<b>Net operating result for the year</b>	<b>12,067</b>	<b>6,115</b>	<b>(393)</b>
<b>Net operating result attributable to each council fund</b>	<b>12,067</b>	<b>6,115</b>	<b>(393)</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>6,292</b>	<b>(293)</b>	<b>(393)</b>

D1-2 Statement of Financial Position by fund

	<b>General 2023 \$ '000</b>	<b>Water 2023 \$ '000</b>	<b>Sewer 2023 \$ '000</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	7,964	-	2,595
Investments	12,800	-	-
Receivables	12,391	4,127	107
Inventories	901	-	-
Other	100	-	-
<b>Total current assets</b>	<b>34,156</b>	<b>4,127</b>	<b>2,702</b>
<b>Non-current assets</b>			
Receivables	491	653	206
Infrastructure, property, plant and equipment	227,516	46,139	10,269
Investments accounted for using the equity method	88	-	-
<b>Total non-current assets</b>	<b>228,095</b>	<b>46,792</b>	<b>10,475</b>
<b>Total assets</b>	<b>262,251</b>	<b>50,919</b>	<b>13,177</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	2,462	2,225	-
Contract liabilities	7,604	52	560
Borrowings	126	-	-
Employee benefit provision	2,090	-	-
<b>Total current liabilities</b>	<b>12,282</b>	<b>2,277</b>	<b>560</b>
<b>Non-current liabilities</b>			
Borrowings	1,936	-	-
<b>Total non-current liabilities</b>	<b>1,936</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>14,218</b>	<b>2,277</b>	<b>560</b>
<b>Net assets</b>	<b>248,033</b>	<b>48,642</b>	<b>12,617</b>
<b>EQUITY</b>			
Accumulated surplus	163,988	25,850	6,123
Revaluation reserves	84,045	22,792	6,494
<b>Council equity interest</b>	<b>248,033</b>	<b>48,642</b>	<b>12,617</b>
<b>Total equity</b>	<b>248,033</b>	<b>48,642</b>	<b>12,617</b>

**D1-3 Details of internal loans**

(in accordance with s410(3) of the *Local Government Act 1993*)

<b>Details of individual internal loans</b>	<b>Council ID / Ref</b>
Borrower (by purpose)	General Fund
Lender (by purpose)	Sewer Fund
Date of Minister's approval	21/06/2018
Date raised	1/01/2019
Term years	10 years
Dates of maturity	1/07/2028
Rate of interest (%)	3%
Amount originally raised	\$340,000
Total repaid during year (principal and interest) (\$'000)	\$39,607
<b>Principal outstanding at end of year (\$'000)</b>	<b>\$199,444</b>

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## D2 Interests in other entities

	<i>Council's share of net assets</i>	
	<i>2023</i>	<i>2022</i>
	<i>\$ '000</i>	<i>\$ '000</i>
<b>Council's share of net assets</b>		
<b>Net share of interests in joint ventures and associates using the equity method – assets</b>		
Joint ventures	88	75
<b>Total net share of interests in joint ventures and associates using the equity method – assets</b>	<b>88</b>	<b>75</b>
Total Council's share of net assets	<b>88</b>	<b>75</b>

### D2-1 Interests in joint arrangements

#### Net carrying amounts – Council's share

	<i>Place of business</i>	<i>Nature of relationship</i>	<i>Interest in ownership</i>		<i>2023</i>	<i>2022</i>
			<i>2023</i>	<i>2022</i>	<i>\$ '000</i>	<i>\$ '000</i>
North Western Library Co-operative	Warren	Joint venture	25.0%	25.0%	88	75
<b>Total carrying amounts – material joint ventures</b>					<b>88</b>	<b>75</b>

#### North Western Library Co-operative North Western Library Co-operative

#### Material joint ventures

The following information is provided for joint ventures that are individually material to the Council. Included are the total amounts as per the joint venture financial statements, adjusted for fair-value adjustments at acquisition date and differences in accounting policies, rather than the Council's share.

#### Details

	<i>Principal activity</i>	<i>Measurement method</i>
North Western Library Co-operative	Joint Purchase of Books & E-Resources	Book value

#### Relevant interests and fair values

	<i>Interest in outputs</i>		<i>Proportion of voting power</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
North Western Library Co-operative	25.0%	25.0%	25.0%	25.0%

continued on next page

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D2-1 Interests in joint arrangements (continued)

Summarised financial information for joint ventures

	<i>North Western Library Co-operative</i>	
	<i>2023</i>	<i>2022</i>
	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>
<b>Statement of financial position</b>		
<b>Current assets</b>		
Cash and cash equivalents	100	44
<b>Non-current assets</b>	<b>253</b>	<b>257</b>
<b>Net assets</b>	<b>353</b>	<b>301</b>
<b>Statement of comprehensive income</b>		
Income	258	255
Other expenses	(205)	(236)
<b>Profit/(loss) from continuing operations</b>	<b>53</b>	<b>19</b>
<b>Profit/(loss) for the period</b>	<b>53</b>	<b>19</b>
<b>Total comprehensive income</b>	<b>53</b>	<b>19</b>
<b>Share of income – Council (%)</b>	<b>25.0%</b>	<b>25.0%</b>
<b>Profit/(loss) – Council (\$)</b>	<b>13</b>	<b>5</b>
<b>Total comprehensive income – Council (\$)</b>	<b>13</b>	<b>5</b>
<b>Reconciliation of the carrying amount</b>		
Opening net assets (1 July)	300	281
Profit/(loss) for the period	53	19
<b>Closing net assets</b>	<b>353</b>	<b>300</b>
<b>Council's share of net assets (%)</b>	<b>25.0%</b>	<b>25.0%</b>
<b>Council's share of net assets (\$)</b>	<b>88</b>	<b>75</b>

**Accounting policy**

The Council has determined that it has only joint ventures.

**Joint ventures:**

Interests in joint ventures are accounted for using the equity method in accordance with *AASB128 Investments in Associates and Joint Ventures*.

Under this method, the investment is initially recognised as a cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition. If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses.

The Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated. Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated financial statements.

## E Risks and accounting uncertainties

### E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

#### (a) Market risk – interest rate and price risk

	2023	2022
	\$ '000	\$ '000

The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates		
– Equity / Income Statement	233	174
Impact of a 10% movement in price of investments		
– Equity / Income Statement	–	–

#### (b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

**E1-1 Risks relating to financial instruments held (continued)**

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

**Credit risk profile**

**Receivables – rates and annual charges**

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	<i>Not yet overdue \$ '000</i>	<i>overdue rates and annual charges &lt; 5 years \$ '000</i>	<i>≥ 5 years \$ '000</i>	<i>Total \$ '000</i>
<b>2023</b>				
Gross carrying amount	–	632	118	750
<b>2022</b>				
Gross carrying amount	–	620	65	685

**Receivables - non-rates and annual charges and contract assets**

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	<i>Not yet overdue \$ '000</i>	<i>0 - 30 days \$ '000</i>	<i>Overdue debts</i>			<i>Total \$ '000</i>
			<i>31 - 60 days \$ '000</i>	<i>61 - 90 days \$ '000</i>	<i>&gt; 91 days \$ '000</i>	
<b>2023</b>						
Gross carrying amount	15,958	287	104	–	940	17,289
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
<b>2022</b>						
Gross carrying amount	7,369	1,851	565	24	1,204	11,013
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

**E1-1 Risks relating to financial instruments held (continued)**

**(c) Liquidity risk**

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

	<i>Weighted average interest rate</i> %	<i>Subject to no maturity</i> \$ '000	<i>payable in:</i> ≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000	<i>Total cash outflows</i> \$ '000	<i>Actual carrying values</i> \$ '000
<b>2023</b>							
Payables	0.00%	20	4,667	-	-	4,687	4,687
Borrowings	0.00%	-	186	744	1,132	2,062	2,062
<b>Total financial liabilities</b>		<b>20</b>	<b>4,853</b>	<b>744</b>	<b>1,132</b>	<b>6,749</b>	<b>6,749</b>
<b>2022</b>							
Payables	0.00%	17	1,574	-	-	1,591	3,182
Borrowings	2.94%	-	186	744	1,255	2,185	2,185
<b>Total financial liabilities</b>		<b>17</b>	<b>1,760</b>	<b>744</b>	<b>1,255</b>	<b>3,776</b>	<b>5,367</b>

**Loan agreement breaches**

Council had no loan agreement breaches during the reporting year.

## E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The table below shows the assigned level for each asset and liability held at fair value by Council.

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022	2023	2022
<b>Recurring fair value measurements</b>									
<b>Infrastructure, property, plant and equipment</b> <span style="float: right;">C1-6</span>									
Plant and equipment	30/06/23	30/06/22	–	–	6,644	6,046	6,644	6,046	
Office equipment	30/06/23	30/06/22	–	–	253	305	253	305	
Furniture and fittings	30/06/23	30/06/22	–	–	115	139	115	139	
Operational land	30/06/23	30/06/20	–	–	295	310	295	310	
Community land and crown land	30/06/23	30/06/20	–	–	3,438	2,809	3,438	2,809	
Buildings – non-specialised	30/06/22	30/06/22	4,174	3,270	8,264	7,844	12,438	11,114	
Buildings – specialised	30/06/22	30/06/22	39	40	11,614	10,691	11,653	10,731	
Other structures	30/06/22	30/06/22	–	–	4,598	3,545	4,598	3,545	
Roads	30/06/22	30/06/22	–	–	73,072	67,690	73,072	67,690	
Bulk earthworks	30/06/22	30/06/22	–	–	89,938	84,916	89,938	84,916	
Storm water drainage	30/06/22	30/06/22	–	–	9,669	8,911	9,669	8,911	
Water supply network	30/06/21	30/06/21	–	–	37,407	32,849	37,407	32,849	
Sewerage network	30/06/21	30/06/21	–	–	10,244	9,733	10,244	9,733	
Bridges	30/06/22	30/06/22	–	–	11,419	10,936	11,419	10,936	
Footpaths	30/06/22	30/06/22	–	–	2,233	2,047	2,233	2,047	
<b>Total infrastructure, property, plant and equipment</b>			<b>4,213</b>	<b>3,310</b>	<b>269,203</b>	<b>248,771</b>	<b>273,416</b>	<b>252,081</b>	

### Non-recurring fair value measurements

### Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

continued on next page

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## E2-1 Fair value measurement (continued)

### Infrastructure, property, plant and equipment (IPPE)

#### Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to be approximate fair value due to the nature of the items. Examples of assets within these classes are as follows:

- Plant & Equipment – Graders, Trucks, Rollers, Tractors and Motor Vehicles.
- Office Equipment – Computers, photocopiers, calculators etc.
- Furniture & Fittings – Chairs, Desks etc

There has been no change to the valuation process during the reporting period.

#### Operational & Community Land

Operational, Community Land & crown Land are based on either the Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land. Operational Land is based on the Valuer General's land value as these are representative of the actual market values in the Bogan Shire LGA. As these rates were not considered to be observable market evidence they have been classified as Level 3.

There has been no change to the valuation process during the reporting period.

#### Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings were valued by external valuers in 2022. Aspect Property Consultants used the principles of Fair Value as defined in Accounting Standard AASB13. They applied the following techniques;

Where a price for an identical asset is not observable, an entity measures fair value using another valuation technique that maximises the use of relevant observable inputs and minimises the use of unobservable inputs. A cost approach was used to value buildings. As these assets were not considered to have observable, market evidence they have been classified as Level 3.

#### Cost Approach

A valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost)

All residential properties have been valued using the "Market Approach". As these were considered to have observable market evidence they have been classified as level 2 inputs.

#### Market Approach

A valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.

There has been no change to the valuation process during this period.

#### Other Structures

Other Structures comprise the Cemetery, Parks and Ovals, Nyngan Swimming Pool, Aerodrome buildings, playground equipment, lighting and fencing etc. These assets have been valued by external valuers, Aspect Property Consultants using the principles of Fair Value as defined in Accounting Standard AASB13. They applied the following valuation techniques.

A cost approach was used to value other structures.

As these values were not considered to contain observable market evidence they have been classified as Level 3.

There has been no change to the valuation process during the reporting period.

#### Roads, Bridges and Footpaths

Roads, Bridges and Footpaths were valued by external valuers Assetic in 2022. The valuation was undertaken in accordance with Australian Accounting Standards including AASB133 Fair Value Measurement, AASB116 Property, Plant & Equipment, AASB5 Assets Held for Sale and AASB136 Impairment. They have applied the following techniques;

continued on next page

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## E2-1 Fair value measurement (continued)

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component. As these are supported by observable evidence obtained via inspection and market evidence they have been classified as Level 2 inputs. The unobservable inputs used to assess the level of remaining service potential required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

As this method is based on determining the Replacement Cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

As a result, the revaluation for Council's assets portfolio is classified as having been valued using Level 3 valuation inputs. Under this approach, the cost to replace the asset is calculated and then adjusted to take account of an accumulated depreciation. The valuer disaggregated the assets into different components and for each component determined a value based on the interrelationship between a range of factors, as mentioned.

Roads comprise of sealed pavement, unsealed pavement, kerb and gutter and culverts, signs, shelters and traffic islands.

All assets valued at fair value are being used for their highest and best use based on previous assumptions.

### Storm Water Drainage

Storm Water was valued by external valuers Assetic in 2022. The valuation was undertaken in accordance with Australian Accounting Standards including AASB133 Fair Value Measurement, AASB116 Property, Plant & Equipment, AASB5 Assets Held for Sale and AASB136 Impairment. They have applied the following techniques;

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component. As these are supported by observable evidence obtained via inspection and market evidence they have been classified as Level 2 inputs. The unobservable inputs used to assess the level of remaining service potential required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

As this method is based on determining the Replacement Cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. This approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors.

As a result, the revaluation for Council's assets portfolio is classified as having been valued using Level 3 valuation inputs. Under this approach, the cost to replace the asset is calculated and then adjusted to take account of an accumulated depreciation. The valuer disaggregated the assets into different components and for each component determined a value based on the interrelationship between a range of factors, as mentioned.

Storm Water Drainage comprises levee bank, open drain, distribution system pumping station and hazard signs.

All assets valued at fair value are being used for their highest and best use based on previous assumptions.

### Water Supply Network

Assets within this class comprise treatment works, reservoirs, pumping stations and water pipelines.

In 2020/2021 Council undertook a revaluation of its Water Assets by external valuers MorisonLow. The asset valuation was completed in accordance with AASB116 and AASB13. As part of the revaluation, a condition inspection was undertaken of above ground assets in Nyngan as well as in the Villages of Coolabah, Girilambone and Hermidale.

The valuation methodologies were based on the AASB requirements and fair-value approach:

- The remaining useful lives have been determined through the application of remaining life models and took into account factors like physical use, wear and tear, historical maintenance practices, construction standards, material type of each asset component, testing and evaluation, age, adaptability, functionality, utilisation and capacity.
- Where methods or standards of design and/or construction have changed, the current replacement cost of an asset has been estimated using its modern engineering equivalent replacement asset (MEERA).
- Where possible, unit prices and rates have been based on recent capital projects of Council and maintenance estimating rates. All rates for construction are compared to industry sources.
- Additional excavation works, design and project management fees have been allowed for under the fair-value approach. The current replacement cost (CRC) of an asset includes the cost of decommissioning, removal and site restoration to the extent required for the construction or installation of the replacement asset. Where it is intended to decommission and not replace an asset, the CRC includes an allowance for such decommissioning, removal and site restoration.



## E2-1 Fair value measurement (continued)

- Where no current condition data was available, estimates were made based on the age of the assets and the best information currently available.

As these values were not considered to contain observable market evidence they have been classified as Level 3.

### Sewerage Network

Assets within this class comprise treatment works, pumping stations and sewerage mains.

In 2020/2021 Council undertook a revaluation of its Water Assets by external valuers MorisonLow. The asset valuation was completed in accordance with AASB16 and AASB13. As part of the valuation, a condition inspection was undertaken of above ground assets in Nyngan as well as in the Villages of Coolabah, Girilambone & Hermidale.

The valuation methodologies were based on the AASB requirements and fair-value approach.

- The remaining useful lives have been determined through the application of remaining useful life models and took into account factors like physical use, wear and tear, historical maintenance practices, construction standards, material type of each asset component, testing and evaluation, age, adaptability, functionality, utilisation and capacity.
- Where methods or standards of design and/or construction have changed, the current replacement cost of an asset has been estimated using its modern engineering equivalent replacement asset (MEERA).
- Where possible, unit prices and rates have been based on recent capital projects of Council and maintenance estimating rates. All rates for construction are compared to industry sources.
- Additional excavation works, design and project management fees have been allowed for under the fair-value approach. The current replacement cost (CRC) of an asset includes the cost of decommissioning, removal and site restoration to the extent required for the construction or installation of the replacement asset. Where it is intended to decommission and not replace an asset, the CRC includes an allowance for such decommissioning, removal and site restoration.
- Where no current condition was available estimates were made based on the age of the assets and the best information currently available.

As these values were not considered to contain observable market evidence they have been classified as Level 3.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	<i>Fair value (30/6/23) 2023 \$ '000</i>	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
<b>Infrastructure, property, plant and equipment</b>			
Plant and equipment	6,644	Valued at cost disclosed at fair value in the notes	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Office equipment	253	Valued at cost disclosed at fair value in the notes	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Furniture and fittings	115	Valued at cost disclosed at fair value in the notes	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Operational land	295	Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land	<ul style="list-style-type: none"> <li>• Land value based on price per square metre</li> </ul>
Community land and Crown land	3,438	Land Value provided by the Valuer-General or an average unit rate based on the Land Value for similar properties where the Valuer-General did not provide a Land Value, having regard to the highest and best use for the land	<ul style="list-style-type: none"> <li>• Land value based on price per square metre</li> </ul>
Buildings – non - specialised	12,438	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan as at 30/6/22. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour & materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Buildings – specialised	11,653	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan as at 30/6/22. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour & materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Other structures	4,598	Cost & Market approach used by external Valuers, Aspect Property Consultants, Nyngan as at 30/6/22. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Roads	73,072	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>

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E2-1 Fair value measurement (continued)

	<i>Fair value (30/6/23) 2023 \$ '000</i>	<i>Valuation technique/s</i>	<i>Unobservable inputs</i>
Bulk earthworks	89,938	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Storm water drainage	9,669	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Water supply network	37,407	Cost Approach using Level 3 inputs due to no market based evidence. Indexation used in 2023.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Sewer network	10,244	Cost Approach using Level 3 inputs due to no market based evidence. Indexation used in 2023.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Bridges	11,419	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Footpaths	2,233	Cost Approach using Level 3 inputs due to no market based evidence used by External Valuers - Assetic as at 30/6/21. Indexation used in 2023 to keep replacement costs in line with increases to costs of labour and materials.	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>

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E2-1 Fair value measurement (continued)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

	<i>Plant and equipment</i>		<i>Office equipment</i>		<i>Furniture and fittings</i>		<i>Operational Land</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
<b>Opening balance</b>	<b>6,046</b>	6,162	<b>305</b>	277	<b>139</b>	121	<b>310</b>	323
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	1,648	899	27	120	-	38	-	13
Disposals (WDV)	(192)	(203)	-	(3)	-	-	(35)	(43)
Depreciation and impairment	(858)	(812)	(79)	(89)	(24)	(20)	-	-
Other movement (Reval Increment)	-	-	-	-	-	-	20	17
<b>Closing balance</b>	<b>6,644</b>	6,046	<b>253</b>	305	<b>115</b>	139	<b>295</b>	310

	<i>Community/ crown land</i>		<i>Buildings non-specialised</i>		<i>Building specialised</i>		<i>Other structures</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
<b>Opening balance</b>	<b>2,809</b>	2,809	<b>11,114</b>	9,172	<b>10,731</b>	8,242	<b>3,545</b>	3,030
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	138	-	342	2,258	549	111	881	327
Disposals (WDV)	-	-	-	-	-	-	(11)	-
Depreciation and impairment	-	-	(272)	(272)	(485)	(485)	(94)	(94)
Other movement (Reval Increment)	491	-	850	-	804	2,848	270	25
Other movement (Reval Decrements)	-	-	-	(255)	-	-	-	-
Other movement (WIP)	-	-	404	211	54	15	7	257
<b>Closing balance</b>	<b>3,438</b>	2,809	<b>12,438</b>	11,114	<b>11,653</b>	10,731	<b>4,598</b>	3,545

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E2-1 Fair value measurement (continued)

	<i>Roads</i>		<i>Bulk earthworks</i>		<i>Stormwater drainage</i>		<i>Water network</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
<b>Opening balance</b>	<b>67,690</b>	79,210	<b>84,916</b>	63,710	<b>8,911</b>	8,110	<b>32,849</b>	31,452
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Purchases (GBV)	3,133	3,086	-	-	78	41	1,367	107
Disposals (WDV)	(146)	-	-	-	-	-	-	-
Depreciation and impairment	(1,730)	(1,730)	-	-	(7)	(7)	(569)	(534)
Other movement (Reval Increment)	3,899	-	5,022	21,206	687	767	2,504	1,824
Other movement (Reval Decrements)	-	(14,452)	-	-	-	-	-	-
Other movement (WIP)	226	1,576	-	-	-	-	1,256	-
<b>Closing balance</b>	<b>73,072</b>	67,690	<b>89,938</b>	84,916	<b>9,669</b>	8,911	<b>37,407</b>	32,849

	<i>Bridges</i>		<i>Footpaths</i>		<i>Sewerage</i>		<i>Total</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>	<i>\$ '000</i>
<b>Opening balance</b>	<b>10,936</b>	11,737	<b>2,047</b>	1,790	<b>9,733</b>	9,488	<b>252,081</b>	235,633
Purchases (GBV)	-	-	128	6	-	-	8,291	7,006
Disposals (WDV)	-	-	-	-	-	-	(384)	(249)
Depreciation and impairment	(154)	(154)	(60)	(60)	(239)	(222)	(4,571)	(4,479)
Other movement (Reval Increment)	637	-	118	311	750	467	16,052	27,465
Other movement (Reval Decrements)	-	(647)	-	-	-	-	-	(15,354)
Other movement (WIP)	-	-	-	-	-	-	1,947	2,059
<b>Closing balance</b>	<b>11,419</b>	10,936	<b>2,233</b>	2,047	<b>10,244</b>	9,733	<b>273,416</b>	252,081

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

**Buildings - non-specialised**

\$745K was transferred into Buildings for GP Accommodation from Work-in-Progress in 2021/2022 and current year acquisitions.

## E2-1 Fair value measurement (continued)

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### Buildings - specialised

\$100k was spent on toilet block at Shearing Shed Museum, \$120K on a new Toilet Block at Larkin Oval and \$18K on a range hood for Larkin Oval Canteen Facility, \$33K at the ELC for a new shed, \$89K for a Amenities Block at Collierreina Hall, \$50K on Coolabah Hall upgrades, \$51K resurfacing Hermidale Tennis Courts, \$18K at the Nyngan pool for a new pump, \$6K for extensions to the Pound, \$106K for sheds at the Bush Care and \$11K for upgrades to the Wye Pavillion.

### Other Structures

New play equipment and softfall at O'Reilly Park \$417K, new play equipment at the BSYCC \$171K, solar lights and steel cut-outs along walking path \$34K, Girilambone Park upgrades \$21K, Equipment Shed & Privacy Screen at Youth Centre \$21K, Additional security cameras \$11K, new flood lights at Nyngan Tennis Courts \$35K, Fencing at waste Facility \$18K, Extend Fencing at Pound \$5K, new fencing at Coolabah Village \$11K, Big Bogan Dog \$8K, Cairn Site Upgrade \$15K, Rodney Robb Arena irrigation \$24K, Walking Path drinking fountains \$11K, Septic Tank at Junior League Oval \$8K, shade structure on water slide \$6K and new seating and lighting around town \$74K

### Roads

An amount of \$684k was transferred into roads for R2R Program resheeting, resealing and construction. \$86K was for resealing and resheeting from Fixing Local Roads program, \$314K was spent on Cockies Rd in the Block Repair Grant, \$140K was spent on bitumen sealing .95km Mulla Rd, \$92K was spent on the carpark at the Youth Centre, \$320K was spent on bitumen sealing 2km Pangee Rd, \$300K on local road re-sheeting and \$203K on kerb & gutter replacement all from the LRCL program and \$952K was for Pangee Street resurfacing.

### Stormwater Assets

An amount of \$78K was transferred to Levee Bank for retaining wall.

### Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

### E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

#### LIABILITIES NOT RECOGNISED

##### 1. Guarantees

###### (i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

*Description of the funding arrangements, including the method used to determine Council's rate of contributions and any minimum funding requirements.*

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

\* For 180 Point Members, Employers are required to contribute 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2022. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

*Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of any employer.

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**E3-1 Contingencies (continued)**

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ended 30th June 2023 was \$44,287.03. The last formal valuation of the Fund was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$26,381.88. Council's expected contribution to the plan for the next annual reporting period is \$38,015.40.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

\* excluding othe accumulation accounts and reserves in both assets and liabilities.

The share of tany funding surplus or deficit that can be attributed to Council is 0.13%.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6% for YY 22/23 2.5% per annum thereafter

\*Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation, will be completed by December 2023.

**(ii) Statewide Limited**

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

**(iii) StateCover Limited**

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

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## E3-1 Contingencies (continued)

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### (iv) Other guarantees

Council has provided no other guarantees other than those listed above.

## 2. Other liabilities

### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

## ASSETS NOT RECOGNISED

### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

### (ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau.

Council's revenue recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices.

Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

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F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

	2023 \$ '000	2022 \$ '000
<b>Compensation:</b>		
Short-term benefits	1,730	1,238
Post-employment benefits	177	114
Other long-term benefits	37	31
Termination benefits	23	22
<b>Total</b>	<b>1,967</b>	<b>1,405</b>

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F1-1 Key management personnel (KMP) (continued)

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
<b>2023</b>						
Supply of goods and service	1	49	-	30 days	-	-
Supply of service	2	5,316	-	14 days	-	-
Supply of goods	3	12	-	14 days	-	-
Supply of goods	1	3	-	14 days	-	-
Supply of goods and service	3	20	-	14 days	-	-
Supply of Goods or Service	3	9	-	14 days	-	-
<b>2022</b>						
Supply of goods and service	1	199	-	30 days	-	-
Supply of service	2	2,169	-	14 days	-	-
Supply of goods	3	9	-	14 days	-	-
Supply of goods	1	4	-	14 days	-	-
Supply of goods and service	3	78	-	14 days	-	-
Supply of Goods or Service	3	9	-	14 days	-	-

1 Supply of goods and services by KMP. Supplier is engaged by Council under the normal conditions of Councils procurement policy. Amounts billed were based on normal rates for such supplies and were due and payable under normal payment terms.

2 Contract works undertaken by KMP within a specialty area have been engaged under Councils normal procurement and tendering processes. Amounts billed were based on normal rates for such supplies and were due and payable under normal payment terms.

3 Close family members of Council's KMP are engaged by Council under the conditions of Councils procurement policy. Amounts billed were based on normal rates for such supplies and were due and payable under normal payment terms following Council procurement process.

F1-2 Councillor and Mayoral fees and associated expenses

	<b>2023</b> <i>Actual</i> \$ '000	<b>2022</b> <i>Actual</i> \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	29	19
Councillors' fees	86	78
Other Councillors' expenses (including Mayor)	42	56
<b>Total</b>	<b>157</b>	<b>153</b>

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F2 Other relationships

F2-1 Audit fees

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

**Auditors of the Council - NSW Auditor-General:**

**(i) Audit and other assurance services**

Audit and review of financial statements	<b>60</b>	57
Other audit and assurance services (Internal Auditor)	<b>13</b>	6
<b>Remuneration for audit and other assurance services</b>	<b>73</b>	<b>63</b>
<b>Total Auditor-General remuneration</b>	<b>73</b>	<b>63</b>
<b>Total audit fees</b>	<b>73</b>	<b>63</b>

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**G Other matters**

**G1-1 Statement of Cash Flows information**

**Reconciliation of net operating result to cash provided from operating activities**

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Net operating result from Income Statement</b>	<b>17,789</b>	9,938
<b>Add / (less) non-cash items:</b>		
Depreciation and amortisation	4,571	4,479
(Gain) / loss on disposal of assets	67	(65)
Share of net (profits)/losses of associates/joint ventures using the equity method	(13)	(5)
<b>Movements in operating assets and liabilities and other cash items:</b>		
(Increase) / decrease of receivables	(6,341)	(5,529)
Increase / (decrease) in provision for impairment of receivables	20	(134)
(Increase) / decrease of inventories	(246)	4
(Increase) / decrease of other current assets	30	(27)
Increase / (decrease) in payables	2,289	609
Increase / (decrease) in accrued interest payable	(1)	(2)
Increase / (decrease) in other accrued expenses payable	(5)	49
Increase / (decrease) in other liabilities	19	11
Increase / (decrease) in contract liabilities	3,249	1,640
Increase / (decrease) in employee benefit provision	161	(76)
<b>Net cash flows from operating activities</b>	<b>21,589</b>	<b>10,892</b>

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## G2-1 Commitments

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### **Details of capital commitments**

Council has no Capital commitments as at 30 June 2023.

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### G3-1 Events occurring after the reporting date

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Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

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G4 Statement of developer contributions as at 30 June 2023

G4-1 Summary of developer contributions

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
S7.4 planning agreements	216	-	-	-	-	-	216	-	
<b>Total contributions</b>	<b>216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216</b>	<b>-</b>	

Under the *Environmental Planning and Assessment Act 1979*, Council has entered into a voluntary planning agreement between themselves and Hera Mine to provide maintenance on the Hermidale Nymagee Road for an annual contribution from the mine .

Council must externally restrict the funds that are unused for future use on this road.



## G5 Statement of performance measures

### G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	Indicator 2022	Benchmark
<b>1. Operating performance ratio</b>				
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	5,660	15.31%	7.54%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	36,961			
<b>2. Own source operating revenue ratio</b>				
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	17,179	34.96%	42.57%	> 60.00%
Total continuing operating revenue <sup>1</sup>	49,144			
<b>3. Unrestricted current ratio</b>				
Current assets less all external restrictions	29,092	2.65x	2.54x	> 1.50x
Current liabilities less specific purpose liabilities	10,996			
<b>4. Debt service cover ratio</b>				
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	10,300	53.65x	34.76x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	192			
<b>5. Rates and annual charges outstanding percentage</b>				
Rates and annual charges outstanding	903	14.42%	13.86%	< 10.00%
Rates and annual charges collectable	6,262			
<b>6. Cash expense cover ratio</b>				
Current year's cash and cash equivalents plus all term deposits	23,359	10.15 months	8.99 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	2,301			

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G5-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>18.62%</b>	9.34%	<b>(13.53)%</b>	2.42%	<b>(64.53)%</b>	(56.38)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>36.09%</b>	41.94%	<b>25.16%</b>	40.39%	<b>98.69%</b>	98.52%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>2.65x</b>	2.54x	<b>1.81x</b>	44.75x	<b>4.83x</b>	745.00x	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>53.11x</b>	32.13x	∞	∞	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>13.52%</b>	12.80%	<b>18.76%</b>	18.77%	<b>16.53%</b>	16.53%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>9.98 months</b>	8.41 months	<b>0.00</b>	3.84 months	<b>40.81 months</b>	41.75 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G5-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

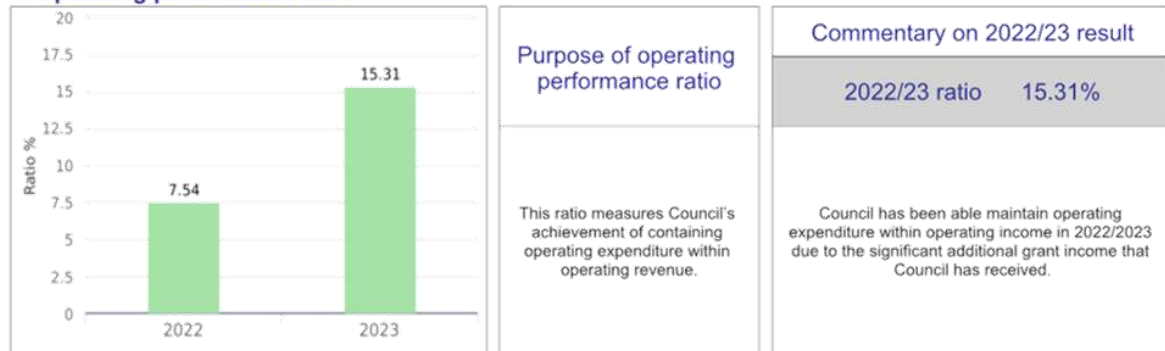
**End of the audited financial statements**

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H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



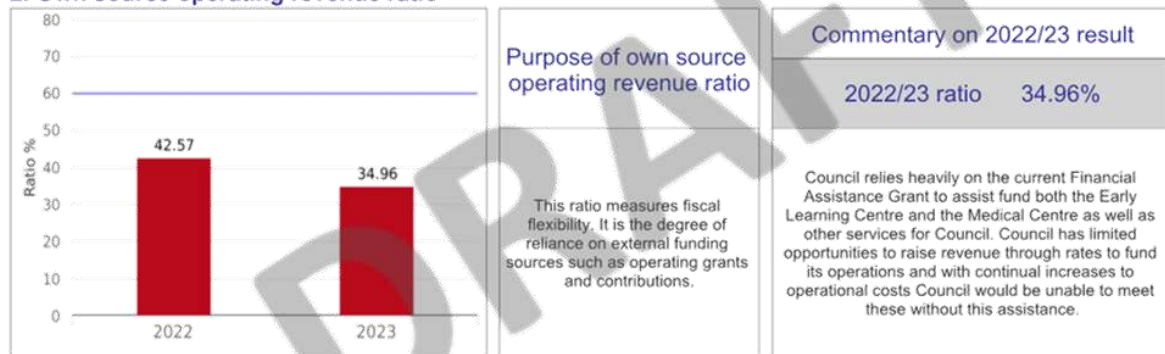
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



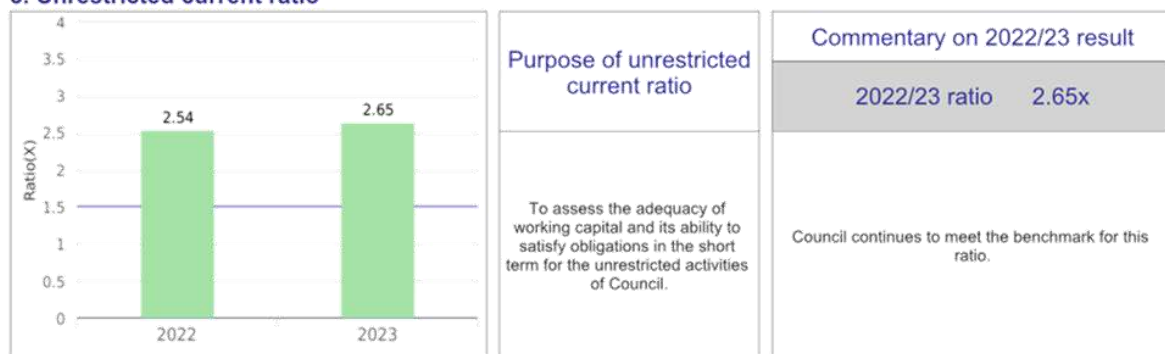
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

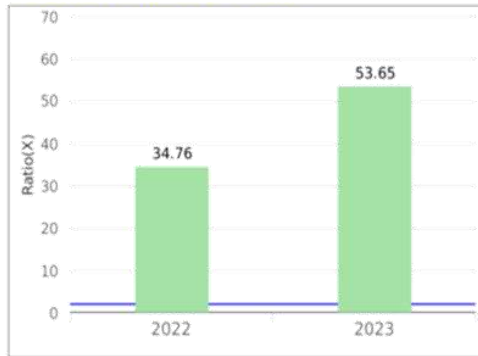
Ratio is outside benchmark

continued on next page

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H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



**Purpose of debt service cover ratio**

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

**Commentary on 2022/23 result**

2022/23 ratio 53.65x

Council continues to meet the benchmark for this ratio.

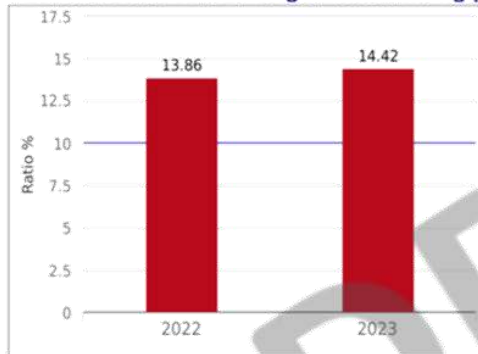
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



**Purpose of rates and annual charges outstanding percentage**

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

**Commentary on 2022/23 result**

2022/23 ratio 14.42%

Council ratepayers are mostly meeting their commitments however a few long-term outstanding debts are keeping this ratio above the benchmark. Council has a Sale of Land scheduled for 2023/2024.

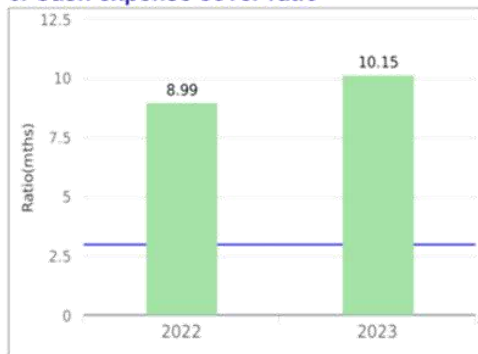
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



**Purpose of cash expense cover ratio**

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

**Commentary on 2022/23 result**

2022/23 ratio 10.15 months

Councils liquidity ratio remains above the benchmark in 2022/2023.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

## H1-2 Council information and contact details

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**Principal place of business:**

81 Cobar Street  
Nyngan NSW 2825

**Contact details****Mailing Address:**

PO Box 221  
Nyngan NSW 2825

**Telephone:** 02 6835 9000**Facsimile:** 02 6835 9011**Opening hours:**

8:00am - 4:30pm  
Monday to Friday

**Internet:** [www.bogan.nsw.gov.au](http://www.bogan.nsw.gov.au)**Email:** [admin@bogan.nsw.gov.au](mailto:admin@bogan.nsw.gov.au)**Officers****General Manager**

D A Francis

**Responsible Accounting Officer**

S A Waterhouse

**Public Officer**

Auditor General

**Auditors**

Auditor General NSW  
Level 19, Darling Park Tower 2,  
201 Sussex Street,  
Sydney NSW 2000

**Elected members****Mayor**

G R J Neill

V J Boag

W G Deacon

J L Douglas

A J Elias

G N Jackson

D J Menzies

K J Bright

R Milligan

**Other information****ABN:** 68 886 242 083

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## Bogan Shire Council

### General Purpose Financial Statements for the year ended 30 June 2023

#### Independent Auditor's Reports:

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On the Financial Statements (Sect 417 [2])

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

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## Bogan Shire Council

### General Purpose Financial Statements for the year ended 30 June 2023

#### Independent Auditor's Reports: (continued)

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#### On the Financial Statements (Sect 417 [3])

#### **Independent Auditor's Report**

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

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## Bogan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2023



**Bogan Shire Council**

**Special Purpose Financial Statements**  
for the year ended 30 June 2023

Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
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Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
<b>Note – Significant Accounting Policies</b>	<b>8</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>10</b>

**Background**

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.  
  
Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.  
  
These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

## Bogan Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2023

#### Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Planning and Environment, *Water's Regulatory and assurance framework for local water utilities.*

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 24 August 2023.

---

G R J Neill  
**Mayor**  
24 August 2023

---

V J Boag  
**Councillor**  
24 August 2023

---

D A Francis  
**General Manager**  
24 August 2023

---

S A Waterhouse  
**Responsible Accounting Officer**  
24 August 2023

**Bogan Shire Council**

**Income Statement of water supply business activity**  
for the year ended 30 June 2023

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Income from continuing operations</b>		
Access charges	869	863
User charges	1,253	1,144
Interest and investment income	20	26
Grants and contributions provided for operating purposes	9	150
Other income	15	9
<b>Total income from continuing operations</b>	<b>2,166</b>	<b>2,192</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	331	294
Materials and services	1,447	1,245
Depreciation, amortisation and impairment	569	534
Water purchase charges	111	66
Other expenses	1	-
<b>Total expenses from continuing operations</b>	<b>2,459</b>	<b>2,139</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(293)</b>	<b>53</b>
Grants and contributions provided for capital purposes	6,408	2,864
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>6,115</b>	<b>2,917</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>6,115</b>	<b>2,917</b>
Less: corporate taxation equivalent (25%) [based on result before capital]	-	(13)
<b>Surplus (deficit) after tax</b>	<b>6,115</b>	<b>2,904</b>
<b>Plus accumulated surplus</b>	<b>19,735</b>	<b>16,818</b>
- Corporate taxation equivalent	-	13
<b>Closing accumulated surplus</b>	<b>25,850</b>	<b>19,735</b>
<b>Return on capital %</b>	<b>(0.6)%</b>	<b>0.1%</b>
<b>Subsidy from Council</b>	<b>2,148</b>	<b>1,323</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	6,115	2,904
Less: capital grants and contributions (excluding developer contributions)	(6,408)	(2,864)
<b>Surplus for dividend calculation purposes</b>	<b>-</b>	<b>40</b>
<b>Potential dividend calculated from surplus</b>	<b>-</b>	<b>20</b>

Bogan Shire Council | Income Statement of sewerage business activity | for the year ended 30 June 2023

**Bogan Shire Council**

**Income Statement of sewerage business activity**  
for the year ended 30 June 2023

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Income from continuing operations</b>		
Access charges	363	357
User charges	159	148
Interest and investment income	71	20
Grants and contributions provided for operating purposes	8	8
Other income	8	8
<b>Total income from continuing operations</b>	<b>609</b>	<b>541</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	119	120
Materials and services	641	504
Depreciation, amortisation and impairment	239	222
Other expenses	3	-
<b>Total expenses from continuing operations</b>	<b>1,002</b>	<b>846</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(393)</b>	<b>(305)</b>
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(393)</b>	<b>(305)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(393)</b>	<b>(305)</b>
<b>Surplus (deficit) after tax</b>	<b>(393)</b>	<b>(305)</b>
<b>Plus accumulated surplus</b>	<b>6,516</b>	<b>6,821</b>
<b>Closing accumulated surplus</b>	<b>6,123</b>	<b>6,516</b>
<b>Return on capital %</b>	<b>(3.8)%</b>	<b>(3.1)%</b>
<b>Subsidy from Council</b>	<b>806</b>	<b>662</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	<b>(393)</b>	<b>(305)</b>

Bogan Shire Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

**Bogan Shire Council**

**Statement of Financial Position of water supply business activity**  
as at 30 June 2023

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	–	513
Receivables	4,127	1,277
<b>Total current assets</b>	<b>4,127</b>	<b>1,790</b>
<b>Non-current assets</b>		
Receivables	653	673
Infrastructure, property, plant and equipment	46,139	37,602
<b>Total non-current assets</b>	<b>46,792</b>	<b>38,275</b>
<b>Total assets</b>	<b>50,919</b>	<b>40,065</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	52	–
Payables	2,225	40
<b>Total current liabilities</b>	<b>2,277</b>	<b>40</b>
<b>Total liabilities</b>	<b>2,277</b>	<b>40</b>
<b>Net assets</b>	<b>48,642</b>	<b>40,025</b>
<b>EQUITY</b>		
Accumulated surplus	25,850	19,735
Revaluation reserves	22,792	20,290
<b>Total equity</b>	<b>48,642</b>	<b>40,025</b>

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Bogan Shire Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

**Bogan Shire Council**

**Statement of Financial Position of sewerage business activity**  
as at 30 June 2023

	<b>2023</b>	<b>2022</b>
	<i>Actual</i>	<i>Actual</i>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,595	2,171
Receivables	107	64
<b>Total current assets</b>	<b>2,702</b>	<b>2,235</b>
<b>Non-current assets</b>		
Receivables	206	271
Infrastructure, property, plant and equipment	10,269	9,758
<b>Total non-current assets</b>	<b>10,475</b>	<b>10,029</b>
<b>Total assets</b>	<b>13,177</b>	<b>12,264</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Contract liabilities	560	-
Payables	-	3
<b>Total current liabilities</b>	<b>560</b>	<b>3</b>
<b>Total liabilities</b>	<b>560</b>	<b>3</b>
<b>Net assets</b>	<b>12,617</b>	<b>12,261</b>
<b>EQUITY</b>		
Accumulated surplus	6,123	6,516
Revaluation reserves	6,494	5,745
<b>Total equity</b>	<b>12,617</b>	<b>12,261</b>

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## Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

### Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

#### Category 1

(where gross operating turnover is over \$2 million)

##### a. Bogan Shire Council Combined Water Supplies

Water supply operations servicing the town of Nyngan and the villages of Hermidale, Girilambone and Coolabah.

#### Category 2

(where gross operating turnover is less than \$2 million)

##### b. Bogan Shire Council Sewerage Service

Sewerage reticulation and treatment operations and net assets servicing the town of Nyngan.

### Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

#### Notional rate applied (%)

Corporate income tax rate – 25% (21/22 25%)

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of 2.0% applies.

continued on next page

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**Note – Significant Accounting Policies (continued)**

**Payroll tax** – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with section 4 of Department of Planning and Environment (DPE) – Water’s regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a ‘dividend for taxation equivalent’, may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to sections 3 and 4 of DPE – Water’s regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

**Income tax**

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (21/22 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the ‘Council’ as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

Accordingly, there is no need for disclosure of internal charges in the SPFS. The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

**Local government rates and charges**

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

**Loan and debt guarantee fees**

The debt guarantee fee is designed to ensure that Council business activities face ‘true’ commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council’s borrowing rate for its business activities.

**(i) Subsidies**

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

**(ii) Return on investments (rate of return)**

The NCP policy statement requires that councils with Category 1 businesses ‘would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field’.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council’s business activities on the Income Statement.

The rate of return is calculated as follows:

$$\frac{\text{Operating result before capital income + interest expense}}{\text{Written down value of I,PP\&E as at 30 June}}$$

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.02% at 30/6/23.

**(iii) Dividends**

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Bogan Shire Council

Special Purpose Financial Statements  
for the year ended 30 June 2023

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# Bogan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2023



Bogan Shire Council

Special Schedules  
for the year ended 30 June 2023

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Report on infrastructure assets as at 30 June 2023	5

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**Bogan Shire Council**

**Permissible income for general rates**

	Notes	Calculation 2022/23 \$ '000	Calculation 2023/24 \$ '000
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	3,124	3,096
Plus or minus adjustments <sup>2</sup>	b	(86)	35
<b>Notional general income</b>	c = a + b	<b>3,038</b>	<b>3,131</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	2.00%	3.70%
Or plus rate peg amount	i = e x (c + g)	61	116
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>3,099</b>	<b>3,247</b>
Plus (or minus) last year's carry forward total	l	93	3
<b>Sub-total</b>	n = (l + m)	<b>93</b>	<b>3</b>
<b>Total permissible income</b>	o = k + n	<b>3,192</b>	<b>3,250</b>
Less notional general income yield	p	3,096	3,228
<b>Catch-up or (excess) result</b>	q = o - p	<b>96</b>	<b>22</b>
Less unused catch-up <sup>3</sup>	s	(93)	-
<b>Carry forward to next year <sup>4</sup></b>	t = q + r + s	<b>3</b>	<b>22</b>

**Notes**

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) Unused Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (4) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the Local Government Act 1993. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Permissible income for general rates

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Bogan Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring to the to satisfactory standard		Estimated cost to bring to the agreed level of service set by Council	2022/23 Required maintenance *	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
<b>Buildings</b>	Administration & Governance	100	100	100	100	-	805	2,401	0.0%	0.0%	100.0%	0.0%	0.0%
	Public Order & Safety	10	10	10	10	9	857	1,086	0.0%	52.0%	48.0%	0.0%	0.0%
	Health	30	30	30	30	12	2,673	3,758	0.0%	78.0%	22.0%	0.0%	0.0%
	Solid Waste Management	-	-	-	-	-	156	199	0.0%	100.0%	0.0%	0.0%	0.0%
	Welfare & Community Services	10	10	10	10	67	1,935	2,599	41.0%	59.0%	0.0%	0.0%	0.0%
	Housing & Community Amenities	250	250	250	250	210	3,567	4,441	6.0%	19.0%	75.0%	0.0%	0.0%
	Cemeteries	20	20	20	20	88	20	24	0.0%	0.0%	100.0%	0.0%	0.0%
	Libraries	25	20	25	25	3	859	1,475	0.0%	0.0%	100.0%	0.0%	0.0%
	Museums & Cultural Heritage	30	30	30	30	-	69	316	0.0%	0.0%	100.0%	0.0%	0.0%
	Community Centres & Halls	400	200	400	400	-	4,543	10,841	22.0%	0.0%	67.0%	11.0%	0.0%
	Sporting Grounds and Venues	-	-	-	-	-	4,979	9,006	8.0%	11.0%	77.0%	4.0%	0.0%
	Parks & Gardens	-	-	-	-	-	362	812	6.0%	94.0%	0.0%	0.0%	0.0%
	Swimming Pool	100	100	100	100	-	1,561	3,492	1.0%	1.0%	98.0%	0.0%	0.0%
	Transport	-	-	-	-	54	1,699	3,892	1.0%	1.0%	95.0%	3.0%	0.0%
	Other Economic Affairs	-	-	-	-	2	6	44	0.0%	0.0%	24.0%	76.0%	0.0%
	<b>Sub-total</b>	<b>975</b>	<b>770</b>	<b>975</b>	<b>445</b>	<b>24,091</b>	<b>44,386</b>	<b>10.3%</b>	<b>17.8%</b>	<b>68.1%</b>	<b>3.8%</b>	<b>0.0%</b>	
<b>Other structures</b>	Museums & Cultural Heritage	-	-	-	-	-	-	26	100.0%	0.0%	0.0%	0.0%	0.0%
	Housing & Community Amenities	-	-	-	-	-	11	11	100.0%	0.0%	0.0%	0.0%	0.0%
	Administration & Governance	-	-	-	-	-	11	24	100.0%	0.0%	0.0%	0.0%	0.0%
	Public Order & Safety	-	-	-	-	-	12	14	1.0%	99.0%	0.0%	0.0%	0.0%
	Health	-	-	-	-	-	13	15	0.0%	100.0%	0.0%	0.0%	0.0%
	Solid Waste Management	-	-	-	-	-	122	141	0.0%	91.0%	9.0%	0.0%	0.0%
	Welfare & Community Services	-	-	-	-	-	16	18	0.0%	100.0%	0.0%	0.0%	0.0%
	Cemeteries	-	-	-	-	-	58	72	77.0%	8.0%	15.0%	0.0%	0.0%
	Libraries	-	-	-	-	-	20	27	0.0%	100.0%	0.0%	0.0%	0.0%
	Community Centres & Halls	-	-	-	-	-	200	351	0.0%	0.0%	100.0%	0.0%	0.0%
	Sporting Grounds & Venues	150	100	150	150	200	1,652	2,601	8.0%	33.0%	57.0%	2.0%	0.0%
	Parks & Gardens	20	20	20	20	199	1,586	2,098	8.0%	5.0%	86.0%	1.0%	0.0%
	Swimming Pool	20	20	20	20	10	532	634	51.0%	44.0%	5.0%	0.0%	0.0%
	Transport	15	15	15	15	-	176	244	54.0%	33.0%	13.0%	0.0%	0.0%
	Other Economic Affairs	-	-	-	-	-	189	598	0.0%	0.0%	100.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>205</b>	<b>155</b>	<b>205</b>	<b>409</b>	<b>4,598</b>	<b>6,874</b>	<b>13.8%</b>	<b>22.3%</b>	<b>62.9%</b>	<b>1.1%</b>	<b>(0.1%)</b>	



Bogan Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		2022/23 Required maintenance <sup>a</sup>	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000					1	2	3	4	5
Roads	Bridges	50	50	50	–	11,419	20,269	0.0%	71.0%	29.0%	0.0%	0.0%
	Footpaths	130	130	130	–	2,233	5,004	5.0%	17.0%	60.0%	18.0%	0.0%
	Kerb & Gutter	100	100	100	–	3,240	5,597	5.0%	40.0%	53.0%	2.0%	0.0%
	Traffic Island	20	20	20	–	49	90	0.0%	23.0%	77.0%	0.0%	0.0%
	Floodways	10	10	10	–	740	1,235	0.0%	8.0%	89.0%	3.0%	0.0%
	Signs	–	–	–	–	521	984	10.0%	3.0%	82.0%	5.0%	0.0%
	Bus Shelters	10	10	10	–	11	27	0.0%	0.0%	100.0%	0.0%	0.0%
	Culverts	70	70	70	–	9,214	15,840	0.0%	2.0%	96.0%	2.0%	0.0%
	Regional Road Sealed - Pavement	135	135	135	474	4,913	6,608	0.0%	80.0%	20.0%	0.0%	0.0%
	Regional Road Sealed - Surface	450	450	450	177	1,371	2,213	0.0%	66.0%	34.0%	0.0%	0.0%
	Regional Road - Unsealed Pavement	150	150	150	90	2,479	3,336	0.0%	25.0%	75.0%	0.0%	0.0%
	Rural Road Sealed - Pavement	150	150	150	1,048	23,411	34,254	0.0%	96.0%	4.0%	0.0%	0.0%
	Rural Road Sealed - Surface	340	340	340	430	9,207	14,804	0.0%	1.0%	98.0%	0.0%	1.0%
	Rural Road Sealed - Shoulder	–	–	–	–	300	525	0.0%	0.0%	100.0%	0.0%	0.0%
	Rural Road - Unsealed Pavement	500	500	500	4,920	17,616	26,648	0.0%	26.0%	72.0%	2.0%	0.0%
	Bulk earthworks	–	–	–	–	89,938	89,938	100.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-total</b>		<b>2,115</b>	<b>2,115</b>	<b>2,115</b>	<b>7,139</b>	<b>176,662</b>	<b>227,372</b>	<b>39.8%</b>	<b>28.8%</b>	<b>30.4%</b>	<b>0.9%</b>	<b>0.1%</b>
Water supply network	Mains	150	150	150	109	18,656	25,935	10.0%	43.0%	26.0%	21.0%	0.0%
	Potable Water Storage	20	20	20	–	1,590	3,462	2.0%	96.0%	1.0%	0.0%	1.0%
	Pumping Station/s	140	140	140	170	388	824	16.0%	58.0%	3.0%	22.0%	1.0%
	Raw Water Storage	20	20	20	215	14,729	16,242	100.0%	0.0%	0.0%	0.0%	0.0%
	Treatment	500	500	500	189	2,044	6,345	1.0%	42.0%	30.0%	27.0%	0.0%
	Other	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%
<b>Sub-total</b>		<b>830</b>	<b>830</b>	<b>830</b>	<b>683</b>	<b>37,407</b>	<b>52,808</b>	<b>36.2%</b>	<b>33.4%</b>	<b>16.5%</b>	<b>13.9%</b>	<b>0.0%</b>
Sewerage network	Pumping Station/s	20	20	20	33	1,243	2,414	1.0%	93.0%	5.0%	1.0%	0.0%
	Treatment	50	50	50	39	2,574	3,040	1.0%	92.0%	6.0%	1.0%	0.0%
	Reticulation	90	90	90	304	6,427	14,963	1.0%	77.0%	22.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%
<b>Sub-total</b>		<b>160</b>	<b>160</b>	<b>160</b>	<b>376</b>	<b>10,244</b>	<b>20,417</b>	<b>1.0%</b>	<b>81.1%</b>	<b>17.6%</b>	<b>0.3%</b>	<b>0.0%</b>

Bogan Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost to bring to the agreed level of service set by Council		2022/23 Required maintenance <sup>(a)</sup>	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring assets to agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Stormwater drainage	Open Drain	-	-	-	-	1,200	1,200	100.0%	0.0%	0.0%	0.0%	0.0%
	Levee	10	10	10	9	8,360	8,372	95.0%	0.0%	5.0%	0.0%	0.0%
	Sign	-	-	-	-	2	13	0.0%	0.0%	100.0%	0.0%	0.0%
	Pump Station	-	-	-	-	107	293	0.0%	0.0%	100.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>9,669</b>	<b>9,878</b>	<b>92.7%</b>	<b>0.0%</b>	<b>7.3%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>4,295</b>	<b>4,040</b>	<b>4,295</b>	<b>9,061</b>	<b>262,671</b>	<b>361,735</b>	<b>34.4%</b>	<b>30.2%</b>	<b>32.3%</b>	<b>3.1%</b>	<b>0.0%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

**Bogan Shire Council**

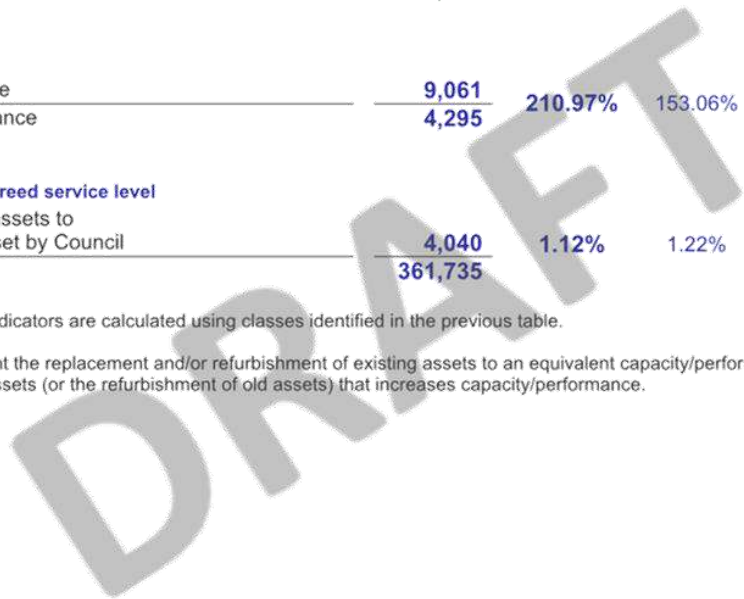
**Report on infrastructure assets as at 30 June 2023**

**Infrastructure asset performance indicators (consolidated) \***

<b>\$ '000</b>	<b>Amounts 2023</b>	<b>Indicator 2023</b>	<b>Indicator 2022</b>	<b>Benchmark</b>
<b>Buildings and infrastructure renewals ratio</b>				
Asset renewals <sup>1</sup>	6,236	172.74%	148.03%	>= 100.00%
Depreciation, amortisation and impairment	3,610			
<b>Infrastructure backlog ratio</b>				
Estimated cost to bring assets to a satisfactory standard	4,295	1.57%	1.72%	< 2.00%
Net carrying amount of infrastructure assets	273,179			
<b>Asset maintenance ratio</b>				
Actual asset maintenance	9,061	210.97%	153.06%	> 100.00%
Required asset maintenance	4,295			
<b>Cost to bring assets to agreed service level</b>				
Estimated cost to bring assets to an agreed service level set by Council	4,040	1.12%	1.22%	
Gross replacement cost	361,735			

(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.



Bogan Shire Council | Report on infrastructure assets as at 30 June 2023 | for the year ended 30 June 2023

**Bogan Shire Council**

**Report on infrastructure assets as at 30 June 2023**

**Infrastructure asset performance indicators (by fund)**

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2023	2022	2023	2022	2023	2022	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>	<b>222.56%</b>	187.97%	<b>0.00%</b>	0.00%	<b>0.00%</b>	0.00%	>= 100.00%
Depreciation, amortisation and impairment							
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard	<b>1.47%</b>	1.59%	<b>2.22%</b>	2.53%	<b>1.56%</b>	1.64%	< 2.00%
Net carrying amount of infrastructure assets							
<b>Asset maintenance ratio</b>							
Actual asset maintenance	<b>242.12%</b>	180.35%	<b>82.29%</b>	47.83%	<b>235.00%</b>	140.00%	> 100.00%
Required asset maintenance							
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council	<b>1.06%</b>	1.14%	<b>1.57%</b>	1.78%	<b>0.78%</b>	0.84%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

**13 ENGINEERING SERVICES REPORTS**

**13.1 DEPARTMENTAL ACTIVITY REPORT**

**1. Introduction**

The purpose of this report is to provide Council with information that is both statistical and informative in regard to the activities of the Engineering Services Department.

**2. Background**

A regular activity report is provided for the information of Councillors.

**3. Discussion**

**Roads**

Road work undertaken for the reporting period 14 August 2023, to 15 September 2023 consisted of the following:

No.	Name	Comments
	Local Roads	
81	Benah Road	Improvements to formation & drainage continuing
39	Hickey’s Road	Maintenance grading completed
67	Paynes Road	Re-sheeting continuing
20	Murrawombie Road	Re-sheeting continuing
92	Colane Road	Improvements to formation & drainage commenced
40	Plummers Road	Repairs to drainage completed
37	Logans Road	Maintenance grade completed
7	Warrah Road	Maintenance grading commenced
49	Temples Lane	Tree trimming completed
10	Pangee Road	Flood damage repairs continuing
64	West Bogan Road	Maintenance grading completed
61	O’Neill’s Road	Maintenance grading continuing

	Regional Roads	
7514	Cockies Road	Flood damage repairs continuing
7514	Cockies Road	Maintenance grading continuing
7514	Cockies Road	Re-sheeting commenced
424	Monkey Bridge Road	Flood damage repairs continuing
	State Highways	
HW7	Mitchell Highway	Yarran Hut rehabilitation continuing
HW7	Mitchell highway	Attended truck rollover near Girilambone

Council has completed pothole repairs on the following roads:

• Nyngan Town Streets	• HW8
• HW7	• MR70
• Yarrandale Road	• Canonba Road

The upcoming works program for Council’s Rural Works teams includes, but is not limited to the following works: -

- Commencing, or continuing maintenance grading, re-sheeting, or flood damage repairs on the following local roads Cockies Road (4km past the 4 ways), Merryanbone Road, Pangee Road, & Moongee Road
- Commencing heavy patching to repair the damaged sealed sections of Canonba Road, and Cockies Road.
- Continuing stage 3 of 10km’s of shoulder widening of the Mitchell Highway 14km north of Nyngan near the property Yarran Hut.
- Continuing with works to improvement the formation of Colane and Benah Roads.

## **Works and Services**

The work undertaken during this reporting period consisted of the following:

### Civil Works

- Reinstalled seating & bins in Pangee Street.
- Installed concrete slabs & seats Davidson Park.
- Constructed new headwalls for cemetery (ongoing).
- Assisted in CWA building renovation.
- Erected shelter over showground arena grandstands (contractors).
- Installed slab and erected toilet & shower block at showground (Pony club).
- Continued workshop welding bay extension.
- Erected Information signage river walking track.

### Community Facilities

- Mowing/slashing and maintenance of ovals, reserves, and highway approaches to Nyngan (ongoing)
- Cleaning of town facilities.
- Cleaning and sweeping of the Nyngan CBD.
- Cleaning and maintenance of town streets and nature strips.
- Cleaning of town streets gutters and culverts.
- Carried out aerating & fertilising of Larkin oval.
- Weed spraying lane ways and culverts (ongoing).
- Laid crushed granite in tree surrounds in Pangee Street.
- Removed graffiti from new toilet block Larkin oval & O'Reilly Park play equipment.
- Ant spraying carried out on levee bank and nature strips (ongoing).
- Removed contents of CWA in preparation for upgrades.
- Carried out illegal dumping cleanup on stock bridge reserve.
- Cleaned out town swimming pool in preparation for October long weekend opening.

### Water & Wastewater

- Repaired broken water main at Miandetta.
- Repaired bushfire water tank at the aerodrome.
- Pumping from Wilga Tank to Girilambone ground tank (ongoing)
- APC commenced running 18 September (ongoing).
- EPA carried out annual inspection of sewer treatment plant.
- Cleared sewer choke at Teamsters Rest toilet block.
- Assisted in emergency works at water filtration plant.
- Carried out slashing along APC.
- Replaced circulation pump at swimming pool & assisted in preparation for opening.
- Cleared sewer choke in Flashman Avenue.
- Carried out upgrades to water supply to Davidson Park toilet block.
- Carried out quarterly water meter reading.

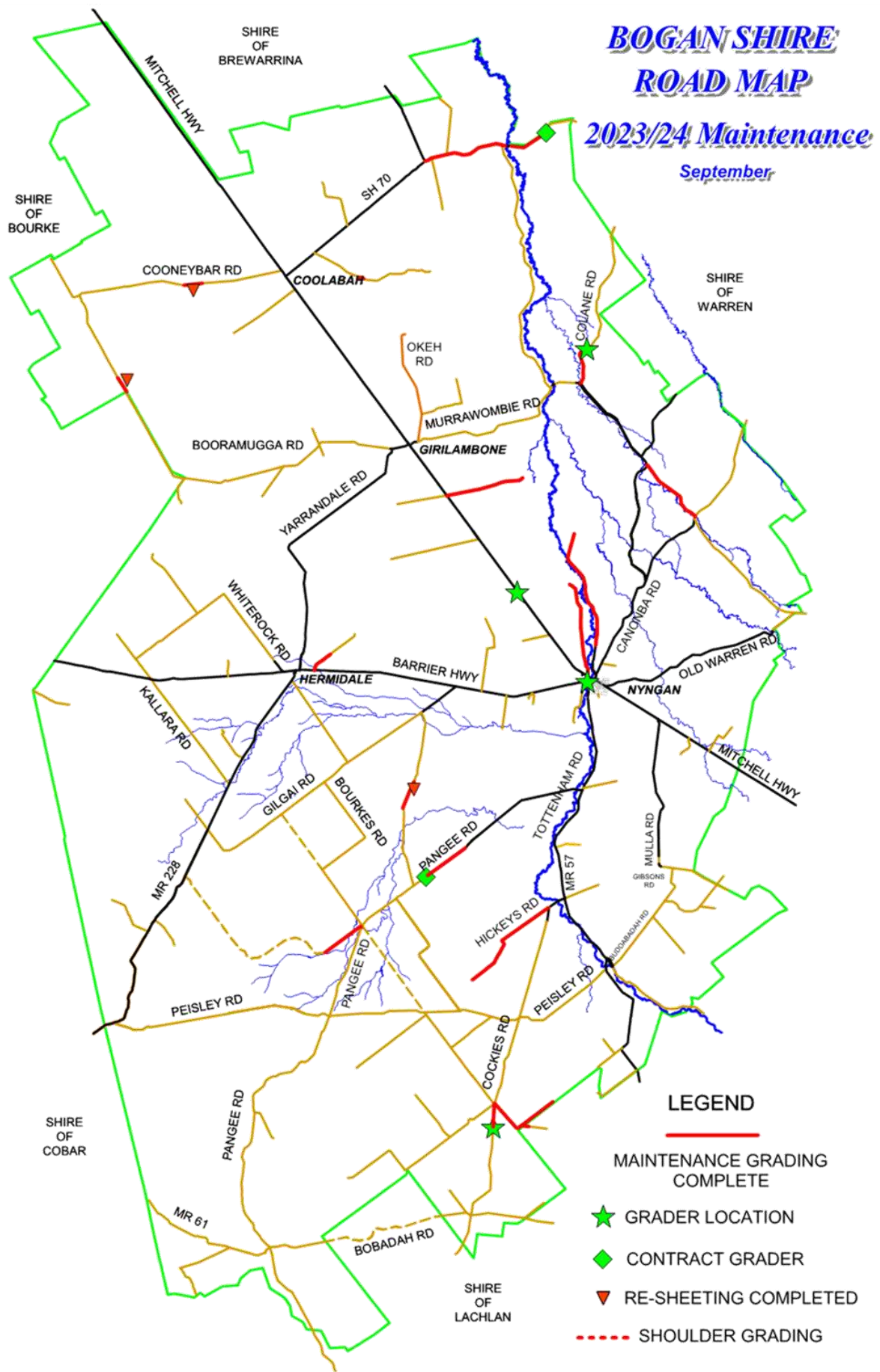
**4. Attachments**

1. Road Maintenance Map

**5. Recommendation**

That the Engineering Departmental Report be received and noted.





## **13.2 VINNIES SCREENING FENCE**

### **1. Introduction**

The purpose of this report is for Council to consider options for a printed decorative screen at the back of Vinnies adjacent to the new sandstone terraced area.

### **2. Background**

The Davidson Park improvements proposed in 2020 included fencing at the rear of Vinnies and Nyngan Dental, along with a higher decorative screen. The intention is to improve the look of the rear entrance into the park from the museum and railway pedestrian bridge when entering the CBD from Flood Memorial Park.

### **3. Discussion**

The fence and gates will be constructed of 1800mm high colorbond iron while the screen will be 13200mm long and 3300mm high, constructed from eleven 1200mm wide x 2400 high panels on top of a 900mm high section of fence.

The screen could be left blank and constructed from colorbond corrugated iron but, it is proposed to create a mural of printed images on the panels in a theme determined by Council.

Ideas for the themes include:

1. A series of historic photos of Nyngan and the Shire.
2. A series of photos showing current points of interest in town in a map form.
3. A mixture of historic and current photos.

The budget for this project is limited and the printed panels will cost \$7,000 so it is intended to use digital photos to minimise design costs.



**4. Attachments**

Nil

**5. Recommendation**

That Council considers a combination of current and historic photos incorporating points of interest for the theme of the mural.

### **13.3 NEW WATER TREATMENT PLANT INVESTIGATION AND DESIGN**

#### **1. Introduction**

The purpose of this report is for Council to consider allocating an additional \$30,000 towards the investigation, design and documentation services for the new water treatment plant.

#### **2. Background**

NSW Public Works Provided Council with a fee proposal in November 2021 for the Planning, Investigation, Design and Documentation Services for the New Water Treatment Plant at Nyngan at a total cost of \$595,539.

This proposal was reviewed in December 2022 after the location for the new plant was determined, at a revised cost of \$664,467. Public Works then modified the scope to reduce the cost back to \$650,000 to fit within the Department of Planning & Industry's maximum approved budget.

#### **3. Discussion**

Council now has an executed deed with DPE for the Nyngan Water Treatment project with a maximum of \$490,000 contributed by DPE and \$160,000 by Council.

NSW Public Works have advised that with wage increases the estimated cost of this project is expected to increase by a further 5% to \$680,000.

DPE have advised they are unable to provide the additional \$30,000 in funds for this project at this stage and in the interest of getting the work started as soon as possible, Public Works have requested that Council consider allocating the funds in the 2024/25 budget.

The fee proposal is based on estimated times to complete the many required tasks and Public Works will try to keep costs within the original budget but, it has been my experience, especially over the past few years, that these projects take longer than expected and the costs increases.

If Council decided to allocate the additional funds to allow the project to commence, it would be recommended to have further discussions with DPE to explore any other available funding options to cover the increased costs.

#### **4. Attachments**

Nil

#### **5. Recommendation**

For Council's consideration

**14 DEVELOPMENT AND ENVIRONMENTAL SERVICES REPORTS**

**14.1 DEPARTMENTAL ACTIVITY REPORT**

**1. Introduction**

The purpose of this report is to provide Council with information that is both statistical and informative regarding the activities of the Development and Environmental Services Department.

**2. Background**

A regular activity report is provided for the information of Councillors.

**3. Discussion**

Development Application Statistics

Four applications require additional information, and three applications were approved since Council’s meeting of 24 August 2023, as indicated in the table below:

DA NUMBER	APPLICANT	ADDRESS	DESCRIPTION	VALUE (\$)	PROGRESS
2022/040	A.T & B.M Burton	24 Pangee Street, Nyngan	New Serviced Apartments	\$700,000	Additional Information Required
2023/007	Bloomfield Elliot Architects	11-13 Pangee Street, Nyngan	Extension to Existing Pre-School	\$249,500	Additional Information Required
2023/011	Stanton Building	104-106 Nymagee Street Nyngan	Alterations & additions to a commercial building	\$757,316	Approved
2023/013	Nyngan Local Aboriginal Land Council	100-102 Pangee Street Nyngan	Carport	\$24,398	Additional Information Required
2023/014	Jason Billsborough	28 Dandaloo Street Nyngan	New Single Dwelling	\$878,555	Approved
2023/015	Greg Smith	8 River Street Nyngan	New Dual Occupancy	\$1,062,299	Approved
2023/016	Deanna Stephens	Unit B, 60 Cobar Street Nyngan	New Patio & Private shed	\$40,000	Additional Information Required

Included as Attachment 1 is statistical/historical information in relation to applications received including Development Applications, for information.

Council has taken a number of pre-Development Application enquiries since Council's meeting of 24 August 2023. Assistance continues to be provided to the community regarding the complexity in lodgment of applications on the NSW Planning Portal.

### Waste Management

Kerbside recycling was transported to the Gilgandra Materials Recycling Facility for processing as normal in August and the Nyngan Waste Facility has also had an uninterrupted month of operations.

Statistics relating to Council waste management functions are contained in Attachment 2.

### Compliance

Rehoming of animals continues to be challenging as the agencies Council deals with are experiencing increased numbers across the region due to Post Covid surrendering. Extra patrols were undertaken during the reporting period and social media was used to promote responsible pet ownership and to remind residents they are to ensure pets are microchipped and registered.

Compliance duties continued and are reflected in the statistics relating to these functions in Attachment 3.

### Biosecurity

Biosecurity and Weed duties are reflected in the statistics outlined in Attachment 3.

### Town Gardens

Regular works and maintenance were carried out during the reporting period across all routine areas of responsibility with particular attention to high priority areas.

### Bush Care

Work continues to set up the Bush Care nursery and the establishment of a plant base which includes propagation of cuttings and seedlings and purchase of tube stock. Sixteen high school volunteers have completed their workplace induction, and advertising for community volunteers has commenced. Investigation of potential rehabilitation sites has commenced with plantings and site work to follow.

Bogan Bush Care volunteer flyer can be seen in Attachment 4.

## **4. Attachments**

1. Development Applications Statistics
2. Waste Management Statistics
3. Compliance and Biosecurity
4. Bogan Bush Care Flyer

**5. Recommendation**

That the Development and Environmental Services Departmental Activity Report be received and noted.

**Table 1: Building and Development**

	Application Type							Application Value
	Totals		Breakup					
	DA	CDC	Dwellings	Shed/Garage/ Patio/Awning	Pool	Sub- division	Other	
July 2023	5	-	2	3	-	-	-	\$1,993,252.00
August 2023	1	-	-	1	-	-	-	\$40,000.00
September 2023								
October 2023								
November 2023								
December 2023								
January 2024								
February 2024								
March 2024								
April 2024								
May 2024								
June 2024								
<b>Total 2023/24</b>	<b>6</b>	<b>0</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$2,033,252.00</b>
<b>Total 2022/23</b>	<b>33</b>	<b>1</b>	<b>7</b>	<b>12</b>	<b>5</b>	<b>2</b>	<b>8</b>	<b>\$ 7,443,708.00</b>
<b>Total 2021/22</b>	<b>26</b>	<b>0</b>	<b>13</b>	<b>8</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>\$ 6,354,396.00</b>
<b>Total 2020/21</b>	<b>34</b>	<b>3</b>	<b>5</b>	<b>14</b>	<b>3</b>	<b>5</b>	<b>9</b>	<b>\$ 4,107,610.00</b>
<b>Total 2019/20</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>1</b>	<b>3</b>	<b>10</b>	<b>\$ 11,294,300.00</b>



**Table 2: Kerbside Waste Collection**

	No of Premises with Service	Services Provided (Bins Emptied)	Tonnes Collected
July 2023	1,035	5,551	91.00
August 2023	1,039	5,531	95.70
September 2023			
October 2023			
November 2023			
December 2023			
January 2024			
February 2024			
March 2024			
April 2024			
May 2024			
June 2024			
<b>Total 2023/24</b>	<b>1,035</b>	<b>11,082</b>	<b>186.70</b>
<b>Total 2022/23</b>	<b>1,035</b>	<b>46,420</b>	<b>1,042.10</b>
<b>Total 2021/22</b>	<b>1,036</b>	<b>65,737</b>	<b>1085.64</b>
<b>Total 2020/21</b>	<b>1,029</b>	<b>N/A</b>	<b>302.10</b>

**Table 3: Kerbside Recycling Collection**

	No of Premises with Service	Services Provided (Bins Emptied)	Tonnes Collected	Tonnes Recycled	% Contamination
July 2023	891	1,076	11.10	8.55	22.97
August 2023	894	1,422	13.50	10.42	22.80
September 2023					
October 2023					
November 2023					
December 2023					
January 2024					
February 2024					
March 2024					
April 2024					
May 2024					
June 2024					
<b>Total 2023/24</b>	<b>891</b>	<b>2,498</b>	<b>24.60</b>	<b>18.97</b>	<b>22.89</b>
<b>Total 2022/23</b>	<b>891</b>	<b>5,812</b>	<b>92.50</b>	<b>71.84</b>	<b>21.99</b>
<b>Total 2021/22</b>	<b>898</b>	<b>7,635</b>	<b>110.10</b>	<b>78.62</b>	<b>21.72</b>
<b>Total 2020/21</b>	<b>896</b>	<b>N/A</b>	<b>117.50</b>	<b>90.92</b>	<b>22.53</b>

**Table 4: Nyngan Landfill - Disposal, Recycling and Resource Recovery**

	Mixed Waste (Tonnes)	Recoverable Materials (Tonnes)			Recyclable Materials (Tonnes)		
		Organic	Masonry	Soil	Paper / Cardboard	Metal / eWaste	Other
July 2023	79.98	22.38	6.60	-	5.70	12.30	0.41
August 2023	112.42	30.30	55.54	-	4.92	8.57	1.76
September 2023							
October 2023							
November 2023							
December 2023							
January 2024							
February 2024							
March 2024							
April 2023							
May 2024							
June 2024							
<b>Total 2023/24</b>	<b>192.40</b>	<b>52.68</b>	<b>62.14</b>	<b>-</b>	<b>10.62</b>	<b>20.87</b>	<b>2.17</b>
<b>Total 2022/23</b>	<b>1,325.62</b>	<b>617.09</b>	<b>440.40</b>	<b>-</b>	<b>45.46</b>	<b>100.27</b>	<b>13.28</b>
<b>Total 2021/22</b>	<b>2,025.65</b>	<b>601.71</b>	<b>192.74</b>	<b>-</b>	<b>55.02</b>	<b>73.18</b>	<b>14.84</b>
<b>Total 2020/21</b>	<b>1,921.52</b>	<b>680.78</b>	<b>452.54</b>	<b>-</b>	<b>56.28</b>	<b>78.96</b>	<b>34.84</b>

Note 1 - Other materials recycled include: used engine oil, batteries, gas bottles, fire extinguishers, mattresses, tyres mixed recyclables and cleaned chemical drums.

Table 5: Vouchers and Actual Resource Recovery

	Vouchers			Out for Recycling / Recovery				
	No Issued	No Redeemed	Value Redeemed	Cardboard*	Metal / eWaste	Mattresses	Tyres	Other
July 2023		240	\$ 10,456	44.85	-	-	-	-
August 2023		277	\$ 13,222	58.65	2.92#	-	-	1.35**
September 2023								
October 2023								
November 2023								
December 2023								
January 2024								
February 2024								
March 2024								
1/04/202								
May 2024								
June 2024								
<b>Total 2023/24</b>		<b>517</b>	<b>23,678</b>	<b>103.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2022/23</b>	<b>14,604</b>	<b>2,851</b>	<b>\$ 141,845</b>	<b>369.15</b>	<b>94.76</b>	<b>13.64</b>	<b>9.42</b>	<b>3,300.64</b>
<b>Total 2021/22</b>	<b>14,604</b>	<b>12,710.00</b>	<b>140,590.00</b>	<b>203.55</b>	<b>153.78</b>	<b>17.18</b>	<b>6.16</b>	<b>0.12</b>
<b>Total 2020/21</b>	<b>N/A</b>	<b>4,015</b>	<b>N/A</b>	<b>639.98</b>	<b>185.54</b>	<b>16.68</b>	<b>7.52</b>	<b>-</b>

\* Includes from Works Depot

# Metal from Village landfill

\*\*drumMUSTER

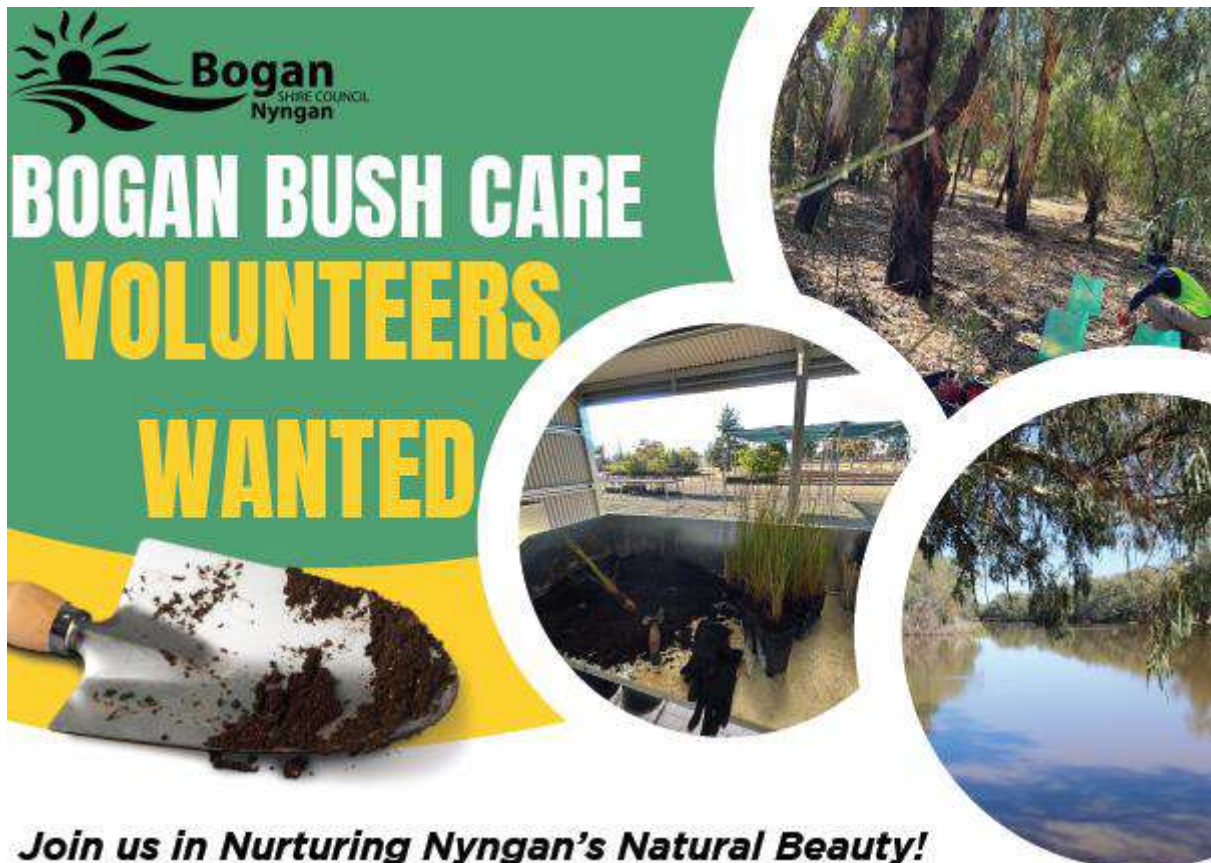
**Table 6: Compliance**

	Animals Impounded	Animals Released		Complaints/ Enquires
		To Owner	Rehomed	
July 2023	11	3	7	13
August 2023	4	0	4	11
September 2023				
October 2023				
November 2023				
December 2023				
January 2024				
February 2024				
March 2024				
April 2024				
May 2024				
June 2024				
<b>Total 2023/24</b>	<b>15</b>	<b>3</b>	<b>11</b>	<b>24</b>
<b>Total 2023/24</b>	<b>73</b>	<b>36</b>	<b>26</b>	<b>228</b>
<b>Total 2021/22</b>	<b>62</b>	<b>28</b>	<b>35</b>	<b>185</b>

Note - Includes dog, cat, straying stock, dead animals, and general matters

**Table 7: Biosecurity**

	Inspections (Weeds Action Program)					Weed Control Spraying
	Private Land	Council Land	Roads (Km)	Waterways	Rail (Km)	
July 2023	3	4	170	0	0	25
August 2023	8	3	607	0	64	30
September 2023						
October 2023						
November 2023						
December 2023						
January 2024						
February 2024						
March 2024						
April 2024						
May 2024						
June 2024						
<b>Total 2023/24</b>	<b>11</b>	<b>7</b>	<b>777</b>	<b>0</b>	<b>64</b>	<b>55</b>
<b>Total 2022/23</b>	<b>82</b>	<b>21</b>	<b>4515</b>	<b>168</b>	<b>118</b>	<b>222</b>
<b>Total 2021/22</b>	<b>95</b>	<b>16</b>	<b>4247</b>	<b>9</b>	<b>200</b>	<b>228</b>



***Join us in Nurturing Nyngan’s Natural Beauty!***

**Do you have a deep appreciation for the natural world and a passion for preserving our environment?**

If you're eager to roll up your sleeves and get your hands dirty, we invite you to join our dedicated team of volunteers on a mission to restore, preserve, and protect our precious natural surroundings!

**WHAT WE DO**

The Bogan Shire Bush Care Program is a community-driven initiative that unites volunteers from all walks of life. Our primary goal is to rejuvenate and safeguard our local environment by:

- **Native Plant Propagation:** Cultivating native plant species within our dedicated nursery, ensuring the growth of vital flora.
- **River Bank Rehabilitation:** Identifying and revitalising degraded river banks through weed removal, revegetation programs, and bank stabilisation, ultimately enhancing our local ecosystems.

**CONTACT US**   [community@bogan.nsw.gov.au](mailto:community@bogan.nsw.gov.au)

**YOUR OPPORTUNITY**

As a member of the Bogan Shire Bush Care Program, you'll have the chance to

- **Nurture Native Plants:** Play a pivotal role in propagating and nurturing native plant species, aiding in the preservation of our unique biodiversity.
- **Revive Our Riverbanks:** Get hands-on experience in identifying and restoring river banks that have been affected by degradation, making our waterways healthier and more resilient.
- **Connect with Nature:** Immerse yourself in the beauty of our local environment while contributing to its lasting health and vitality.
- **Education on Plant care:** Learning about plant maintenance, techniques, choosing the right species for locations



Photo: Bogan Bushcare Nursery

**No Experience Needed - Just a Love for Nature!**

**We welcome volunteers of all experience levels and backgrounds. What matters most is your passion for nature and your commitment to making a positive impact.**

**WHY JOIN US?**

- **Protect Local Ecosystems:** Help preserve the natural beauty and ecological diversity of Bogan Shire for generations to come.
- **Community Connection:** Join a diverse group of like-minded individuals who share your dedication to the environment.
- **Skill Development:** Learn valuable horticultural and conservation skills that you can apply in your own life and share with others.
- **A Lasting Legacy:** Contribute to the restoration and safeguarding of our region's natural heritage.

**HOW TO GET INVOLVED**

**Are you ready to become a guardian of our local environment?**

Join the Bogan Shire Bush Care Program today! To express your interest and get started on this exciting journey, please contact us at **(02) 6835 9000** or **community@bogan.nsw.gov.au**

**Together, We Can Grow, Restore, and Protect Bogan Shire's Natural Beauty!**

Join the Bogan Shire Bush Care Program and become a part of a vibrant community of nature enthusiasts and conservationists. Your dedication will help ensure the health and vitality of our local ecosystems for future generations.

- ✓ Planting and beautifications
- ✓ Involved in Community and 'clean up Australia' Days
- ✓ Plant Care
- ✓ Nursery work





## 14.2 AGRITOURISM - AMENDMENT TO LEP

### 1. Introduction

The purpose of this report is to advise Council of an amendment made to the Bogan Local Environmental Plan (LEP) by the Minister (Department of Planning and Environment) to expand the permissibility of agritourism across NSW.

### 2. Background

The Bogan LEP is the principal planning instrument for the Bogan Local Government Area (LGA) under the Environmental Planning and Assessment Act, it sets out the various planning zones over the whole LGA and what are permissible uses with or without Development Consent and what is not permissible within each zone.

An LEP is generally prepared by the Council for the LGA and then 'made' by the Minister, but the Minister through the Department may amend an LEP and in this case has done so for all non-metropolitan councils through a State Environmental Planning Policy (SEPP) Amendment (Agritourism) 2023.

### 3. Discussion

The new changes mean agritourism (which includes farm experience premises and farm gate premises) is now permitted with consent in the RU1 Primary Production zone in the Bogan Shire LGA. The RU1 zone is the Primary Production zoning.

Farm experience premises and farm gate premises are defined (in the SEPP) as:

- **farm experience premises** means a building or place—
  - (a) on a commercial farm, and
  - (b) ancillary to the farm, and
  - (c) used to provide visitors to the farm, on a commercial basis, with small-scale and low-impact tourist or recreational activities, including the following, but not including motor sports—
    - (i) horse riding,
    - (ii) farm tours,
    - (iii) functions or conferences,
    - (iv) farm field days.
  
- **farm gate premises**—
  - (a) means a building or place—
    - (i) on a commercial farm, and
    - (ii) ancillary to the farm, and
    - (iii) used to provide visitors to the farm, on a commercial basis, with agricultural products predominantly from the farm, supplemented by products from other farms in the region, or with services or activities related to the products, including the following—

*(A) processing, packaging and sale of the products, but not the processing of animals,*

*(B) the preparation and serving, on a retail basis, of food and drink to people for consumption on the premises, whether or not liquor, take away meals and drinks or entertainment are also provided,*

*(C) tastings or workshops,*

*(D) the provision of information or education related to the products, and*

*(b) includes cellar door premises.*

The Amending SEPP also removed the 100 visitors limit to farm gate premises for pick-your-own produce under the Exempt and Complying Development Codes so farmers now have greater flexibility to invite more visitors to pick and buy their produce.

Neither amendment is seen as an issue within the LGA.

The amendments took effect on the 18<sup>th</sup> August, 2023.

#### **4. Attachments**

Nil

#### **5. Recommendation**

That Council note the amendments made to the Bogan Local Environmental Plan by the State Environmental Planning Policy Amendment (Agritourism) 2023.

## **14.3 MOBILE FOOD VENDOR POLICY**

### **1. Introduction**

The purpose of this report is for Council to adopt the Mobile Food Vendor Policy following a review of the Mobile Food and Drink Vendor Policy 2015, adopted by Council on 25 May 2017.

### **2. Background**

Council adopted the original Policy to 'guide and control the development of mobile food and drink vendors in the Bogan Shire area'.

The Policy has undergone a review due to its age and amendments to legislation and the introduction of the Guidelines for Mobile Food Vending Vehicles by the NSW Food Authority.

### **3. Discussion**

The Policy applies to all food vendors wishing to operate anywhere within the Bogan Shire area, including temporary food selling on both public and private land. The extension to private land is so that a similar degree of policy and control for operations and food safety standards, including preparation, handling, and sale, can be applied to mobile business that visit the area but currently have no or cumbersome oversight as to where they operate by Council.

Changes to the Policy from the 2015 Policy include -

- the title – simplified as 'drink' is defined as food in the Food Act, and 'vehicle' is deleted as the Policy applies to all mobile vending operations not just vehicles.
- adopting the Food Authority Guidelines for vehicles, so a lot of the technical requirements relating to construction and fit-out are removed and referred to the guidelines.
- referencing/applying the Policy to mobile vendors on private land, not just roads and public land.
- Introducing the 'Home Council Jurisdiction' principle, which is used extensively across the state.

### **4. Attachments**

1. Policy DDES006 Mobile Food Vendor Policy.

### **5. Recommendation**

That Council adopt the Policy - DDES006 Mobile Food Vendor Policy.

**POLICY DDES006**

**MOBILE FOOD VENDOR POLICY**



DDES006 - Mobile Food Vendor Policy

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## DDES006 - Mobile Food Vendor Policy

## Policy Outcome Statement

This Policy will provide the framework for the operation of Mobile Food Vendors within the Bogan Shire LGA.

Mobile Food Vendors can provide a valuable service to the local community and the tourists. This service must be balanced against the need to protect public health and safety and the interests of local retail and commercial operators.

## Overview

Under the provisions of the Food Act and the Food Regulation Partnership with the NSW Food Authority, Council is the relevant enforcement agency for the retail sale of food from all premises (except butchers) within the LGA, including Mobile Food Vendors.

Section 68 of the Local Government Act enables Council to require a Mobile Food Vendor to apply and obtain approval prior to commencing a mobile food vending business within the Council's Local Government Area (LGA).

Section 168 of the Local Government Act enables Council to enact a Local Approvals Policy to regulate activities subject to its approval. This Policy is a Local Approvals Policy.

## Applicability

This Policy applies to all Mobile Food Vendors seeking to retail within the Bogan Shire LGA including on Council owned and managed roads and public places, other public lands, and private property.

This Policy is to supplement provisions of the *Local Government Act*, the *Local Government (General) Regulation*, the *Food Act*, and the *Food Regulation and the Environmental Planning and Assessment Act*.

There are no exemptions from the necessity to obtain approval under this Policy for Mobile Food Vending within the Bogan Shire LGA.

## Principles

- Ensure the Mobile Food Vendor trading complements and does not unfairly compete with local retail and commercial businesses.
- Ensure Mobile Food Vendors operate in locations that do not cause a public nuisance or place the public at risk.

## DDESO06 - Mobile Food Vendor Policy

- Ensure that food sold through a Mobile Food Vendors is safe and fit for human consumption.
- Ensure that Mobile Food Vendors operating within Council's LGA have fit for purpose vehicle, including construction, fit out and facilities for cleaning utensils, articles, fittings and appliances that are adequate for food preparation.
- Ensure that Mobile Food Vendors operating within Council's LGA utilise appropriate food hygiene standards for the preparation and sale of food to the public.

## Definitions

**Council:** means Bogan Shire Council

**Council Authorised Officers:** means an officer assigned by Council's General Manager with delegated authority to undertake specific responsibilities.

**LGA:** means Local Government Area.

**Mobile Food Vendor:** means a person who has a vehicle, cart, or mobile stall used for the sale of food and which travels from place to place.

**Mobile Food Vending Vehicle:** means any means of transport, weather self-propelled or not or designed to be moveable from place to place, and which is used to sell food, weather on land, sea or air.

**Public Road:** means a road which the public are entitled to use, and includes any bridge, tunnel, causeway, road-ferry, ford, or other structure forming part of a road.

**Roadside stall:** means a place or temporary structure used for retail sale of agricultural produce and/or hand-crafted goods produced from the property on which the stall is situated or from an adjacent property. Also see the Bogan Shire Local Environmental Plan.

## Policy

The following criteria will be considered when determining applications for Mobile Food Vendor approvals to operate within the Bogan Shire LGA.

- Approvals issued by Council will be on a per Vendor basis.
- Approvals are specific to each Mobile Food Vendor and are not transferable between Vendors.
- Food preparation at home or at any other premises for the purposes of selling by Mobile Food Vendors may require development approval. Any separate premises must comply with the Food Act, the Food Regulation, the Food

## DDES006 - Mobile Food Vendor Policy

Safety Standards and AS4674 – Design, Construction and Fit-out of Food Premises.

### Locations

A Mobile Food Vendor Approval may allow vendors to trade in the following locations:

#### On and Off-Street

- Approved Mobile Food Vendors maybe permitted to operate: -
  - on Council-owned roads and public places within existing lawful car parking spaces.
  - on commercial or industrial land, if the vehicle is parked wholly within the boundaries of the private land, and with the consent of the owner of the land.
  - as a food stall in conjunction with a regular sporting event, fete, fair, festival, carnival, community market or similar event held on a public place or reserve with written consent of the organiser, lessee, or seasonal event hirer.
- Mobile Food Vendors must comply with the parking restrictions of any parking space, and all road rules, particularly those relating to parking and stopping.
- Mobile Food Vendor Vehicles must arrive fully equipped at a trading location and are not permitted to receive any deliveries.
- No furniture (table, chairs, umbrellas etc) are to be placed or provided for use by customers or the public spaces by the Mobile Vendor without the specific and separate approval of Council.
- At other specifically designated park, reserve or off-road areas under a separate Licence by Council.

#### Excluded Locations

- Mobile Food Vendor Vehicles are **NOT** permitted to trade: -
  - as a roadside stall
  - on any land without prior consent from the landowner, includes: -
    - Road Reserves (and rest areas) managed by Transport for NSW, and
    - Bogan Shire Council managed Parks, Reserves, and rest areas, including those utilised by sporting organisations/clubs (or equivalent) operating from time to time within Reserve/s.
  - Vehicles must not park on any footpath, pathways, or driveways.



## DDES006 - Mobile Food Vendor Policy

- within accessways/driveways into parks, reserves, rest areas, or private property.
- within 100 metres of retail food businesses during the normal operating hours of these business or as otherwise detailed within the conditions of approval.
- not in the main street (Pangee Street) of Nyngan (Between Mudal and Dandaloo Streets).

**Fees**

- Application and Inspection Fees will be charged in accordance with the Council's adopted Fees and Charges, as revised and adopted annually each financial year.
- There will generally be no refunds of annual application and inspections fees.
- The Council's Director Development and Environmental Services may consider a request for a refund, or a partial refund of fees, in extenuating circumstances. Requests shall be in writing and will be assessed on individual merit.

**Insurance**

- All Mobile Food Vendors operating on Councils roads, reserves and/or any public land must obtain and maintain a Public Liability Insurance cover to the value of not less than \$20,000,000 for any single occurrence.

**Authority**

Council Meeting \*\* 2023 - Council Resolution No. \*\*/2023.

**Policy Owner / Further Assistance**

Director Development and Environmental Services.

Senior Health and Building Surveyor.

**Related Information**

- Local Government Act
- Local Government (General) Regulation
- NSW Food Authority – Guidelines for Mobile Food Vending Vehicles
- Food Act
- Food Regulation
- Australian Food Standards Code
- Environmental Planning and Assessment Act
- Protection of the Environment Operations Act

DDES006 - Mobile Food Vendor Policy

- Roads Act
- Road Transport (General) Regulation
- Road Transport (Vehicle Registration) Regulation

**Review Date**

May 2026

**Revision History**

Date	Description of Change	Sections Affected
25 May 2017	Adopted by Council	All
2023		

## 14.4 SKATE PARK TENDER

### 1. Introduction

The purpose of this report is to make a recommendation to Council in relation to tenders for the construction of a new skate park at O'Reilly Park.

### 2. Background

Council undertook extensive community consultation in October 2022 resulting in a concept design for extensively a new skateboard arena to supplement/replace the existing one in O'Reilly Park, Nyngan.

An amount of \$400,000 was allocated from Council's Resources for Regions (R4R) grant in November 2021 for this project based on the consultant's advice that the concept design was developed to match this amount. Tenders for the construction of the skatepark were called through the Regional Procurement Group in March 2023, and closed 5 April 2023. No tenders were received. One letter was received offering further discussion and redesign for an alternative design.

Following this, an Expression of Interest (EOI) was then run, again through Regional Procurement, for design and construction utilising the existing skatepark and concept design as a basis of the park elements desired, to the value of the available funds. Again, no EOI's were received, but two letters were received. One expressing both an opinion on the concept design and willingness to discuss and redesign the project in full. The second expressed interest going forward but as their availability to both design and construct the project was well outside the grant timeframe, they did not submit an EOI, however they are willing to discuss being involved in the project.

Council at its August 2023 Ordinary Meeting (*Resolution:175/23*) allocated a further \$200,000 from the Local Roads and Community Infrastructure Grant program (LRCI) to the skatepark project, giving the redevelopment a current budget of \$600,000.

### 3. Discussion

As no tenders were received on either occasion, Council now has to consider its options in accordance with the provisions of the Local Government Act, 1993 and Local Government (General) Regulation, 2021.

Clause 178(3) of the Regulation provides that where no tender submissions are received Council must do one of the following:

- (a) postpone or cancel the proposal for the contract,
- (b) invite fresh tender submissions based on the same or different details,
- (c) invite fresh applications from persons interested in making a tender submission for the proposed contract,
- (d) invite fresh applications from persons interested in making a tender submission for contracts of the same kind as the proposed contract,

- (e) by resolution of the council, enter into negotiations with any person (whether or not the person was a tenderer) with a view to entering into a contract in relation to the subject matter of the tender,
- (f) carry out the requirements of the proposed contract itself.

It is recommended that Council pursue option (e) to allow staff to undertake discussions with known contractors with suitable experience with a view to entering into a design and construct contract for a skate park that meets our budget limit.

Prior to finalisation of the proposed construction contract, a report will be submitted to Council to advise Council of the type / extent of works proposed. Council may at that stage choose to consider allocation of further funds to the project.

#### **4. Attachments**

Nil

#### **5. Recommendation**

That:

1. Council notes that no tenders have been received for the construction of a new skate park at O'Reilly Park.
2. The General Manager enter into negotiations with any person (whether or not the person was a tenderer) with a view to entering into a contract in relation to the subject matter of the tender.

**15      PRECIS OF CORRESPONDENCE**

**15.1    THE HON. RON HOENIG MP, MINISTER FOR LOCAL GOVERNMENT**

Attached is a copy of correspondence received from The Hon. Ron Hoenig MP, Minister for Local Government regarding the 2023/24 Emergency Services Levy.

**Attachments**

1.    The Hon. Ron Hoenig MP, Minister for Local Government

**Recommendation**

Correspondence be received and noted.

**The Hon. Ron Hoenig MP**

Leader of the House in the Legislative Assembly  
Vice-President of the Executive Council  
Minister for Local Government



Our Ref: A865968

His Worship the Mayor  
Cr Glen Neill  
Bogan Shire Council  
PO Box 221  
NYNGAN NSW 2825

via email: [admin@bogan.nsw.gov.au](mailto:admin@bogan.nsw.gov.au)

Dear Mayor,

Thank you for your letter of 8 June 2023 about Bogan Shire Council's objection to the NSW Government discontinuing its subsidy toward the 2023/24 Emergency Services Levy contributions.

I acknowledge Council's concerns about its financial sustainability and I appreciate you sharing your views on this matter.

While I note Council's position, tough budgetary decisions are being taken across the NSW government sector to ensure the financial sustainability of NSW and to provide priority services and infrastructure to communities and councils.

Council emergency services contributions have not risen since 2019-20 because of the annual ad-hoc subsidy by the former Government. However, at the same time the costs of emergency services has risen significantly. This situation is unsustainable in the current fiscal climate. Due to pressures on the NSW Budget and the lack of funding made available in the forward estimates, the NSW Government is not able to apply a subsidy to council contributions this financial year.

NSW emergency services agencies including Fire and Rescue NSW, NSW Rural Fire Service and the NSW State Emergency Service have long been funded through a three-way cost-sharing arrangement. Local government contributions to the cost of emergency services date back to the 1800s. These costs are a shared responsibility, and we all need to do our part to ensure communities get the services they deserve.

Please be assured that the newly elected NSW Government and the Office of Local Government are committed to supporting the financial capabilities of all local councils across NSW. We have a commitment to implement a review of financial modelling for councils to address concerns about resources and the increasing cost burdens on councils and their residents. The NSW Government is committed to working with the sector to address the financial sustainability of councils into the future.

I will continue to advocate on behalf of all NSW local councils for continued financial support to assist with their operational functions.

Yours sincerely, 

**The Hon. Ron Hoenig MP**  
Leader of the House in the Legislative Assembly  
Vice-President of the Executive Council  
Minister for Local Government

cc: The Hon. Jihad Dib MP, Minister for Emergency Services

**15.2 HERMIDALE PUBLIC SCHOOL, HERMIDALE FUTURE FARMERS**

Attached is a copy of correspondence received from Hermidale Public School requesting Bogan Shire Council's continued partnership with Hermidale Future Farmers for 2023.

**Attachments**

1. Hermidale Public School, Hermidale Future Farmers

**Recommendation**

For Council's Consideration.





# Hermidale Public School

Mouramba Street, Hermidale, NSW 2831 Ph: 0268 330707

Email: [hermidale-p.school@det.nsw.edu.au](mailto:hermidale-p.school@det.nsw.edu.au) Website: <http://www.hermidale-p.schools.nsw.edu.au/>

21 August 2023

Dear Mr Francis,

Re: Bogan Shire Council partnering with Hermidale Future Farmers in 2023

Since the resounding successes of the first year of the three year *Hermidale Future Farmers Growing Our Future Project*, we respectfully request that Bogan Shire Council continues to partner with the Hermidale P&C and students to deliver the nationally recognised project.

The success of the 2022 crop and Educational, Cultural & Sporting immersion projects were recognised at the Sydney Royal Easter Show and at the Bogan Shire Australia Day Awards. We were guest speakers at the Primary Industries Education Foundation Australia Conference and the schools work has been praised by the Deputy Premier and Minister of Education the Hon Prue Carr.

In 2023, the students have benefitted from educational immersion in agriculture including broad acre cropping in marginal country and understanding the plant and produce benefits of Barley. Undertaken investigation of the Australian wool industry and wool as a fibre and are currently creating a woollen product. They have experienced first hand, the South Coast Dairy Industry and continue to learn from corporate and community sponsors about how to be remarkable citizens who can contribute to the agricultural industry.

The media that this project has generated is wonderful for our rural community, showcasing the opportunities that our children and community can have. The extent of public interest and generosity has been unbelievable and the school community are forever grateful.

Please continue to support our valuable work in Growing Our Future by partnering with us in 2023. May I suggest, as in 2022, that you maintain your Platinum Partner status by donating \$2,500.00 in 2023.

In October, our 14 Students will be travelling to Newcastle to the Port where we will be hosted by the Australian Rail Track Corporation and Arrow Commodities at the Grain terminal. As always, we will be representing the village of Hermidale and Bogan Shire with pride.

This project is testament to what is possible when a group of passionate people come together to provide opportunities beyond the school gate. We look forward to sharing our success with you.

Yours sincerely



Skye Dedman

Principal

On behalf of Hermidale Public School P&C Association.

### **15.3 KHANS SUPA IGA NYNGAN**

Attached is correspondence from Khans Supa IGA Nyngan regarding trees in Pangee Street.

#### **Attachments**

1. Khans Supa IGA Nyngan

#### **Recommendation**

For Council's Consideration.

## Council Trees blocking IGA signage



Khans SUPA IGA Nyngan <[nyngan@khangroup.com.au](mailto:nyngan@khangroup.com.au)>  
To Bogan Shire Council

Dear Manager,

There are 3 trees in Pangee St outside our store that are blocking visibility to our signage.

Could they please be pruned to below awning level so that our store name can be clearly seen?

We await your reply.

Thank you.

Manager  
Khans Supa IGA  
139 Pangee St.  
Nyngan 2825

Email: [nyngan@khangroup.com.au](mailto:nyngan@khangroup.com.au)  
Phone: 02 6832 1607

#### **15.4 NYNGAN RUGBY LEAGUE FOOTBALL CLUB**

Attached is a copy of correspondence from the Nyngan Rugby League Football Club.

#### **Attachments**

1. Nyngan Rugby League Football Club

#### **Recommendation**

For Council's Consideration.



## NYNGAN RUGBY LEAGUE FOOTBALL CLUB

PO Box 35  
NYNGAN NSW 2825  
nynganrugbyleague@gmail.com  
ABN: 16 053 751 821

6/09/23

Derek Francis  
Bogan Shire Council  
81 Cobar Street  
NYNGAN NSW 2825

Dear Derek,

As you are aware the Nyngan Tigers have recently named the Bar & BBQ facilities at Larkin Oval in honour of Trapper Jeffery & Billy Barrow. The club has erected signage "Bill's BBQ" & "Trappers Bar" as well as a plaque outlining their contributions. The cost of the signage was \$600 with the plaque costing a further \$1252. Nyngan Rugby League are asking if council consider paying for or contributing to the cost of the plaque. Thank you in advance for Council's consideration.

Regards,

Nyngan Rugby League Football Club

*"Home of the mighty Nyngan Tigers"*

## **15.5 NYNGAN BOWLING CLUB**

Attached is a copy of correspondence from the Nyngan Bowling Club.

### **Attachments**

1. Nyngan Bowling Club

### **Recommendation**

For Council's Consideration.

## Nyngan Bowling Club Bogan River Pairs bowls tournament



aspa.taylor@bigpond.com  
To Bogan Shire Council

To Whom it may concern,

The Nyngan Bowling Club will be holding our annual Bogan River Pairs tournament on the October long weekend, September 30<sup>th</sup> to October 2<sup>nd</sup>. This event attracts numerous visitors to our club as well as the town of Nyngan throughout the weekend. As you may be aware, this event is a prestigious event on the bowls calendar throughout the Central West of New South Wales, and as such commands moderate prize monies, this is made possible by having several sponsors on board to take the financial burden away from the club to ensure its viability during these difficult economic times. To help us achieve its target prize money, we, The Nyngan Bowling Club men's bowls committee, would like to offer The Bogan Shire council an opportunity to be a sponsor of our tournament with an option of \$1000 or \$2000. The Nyngan Bowling Club is a major contributor to sporting organizations within Nyngan and support numerous other businesses. By holding these types of events, the Nyngan community benefits by having the extra visitors staying in town.

Thank you.  
Adrian Taylor  
Nyngan Bowling Club  
0459703989





**15.6 BOGAN CHRISTMAS COMMITTEE**

Attached is a copy of correspondence from the Bogan Christmas Committee.

**Attachments**

1. Letter from the Bogan Christmas Committee

**Recommendation**

For Council's Consideration.

Kristy Sheather & Elyce Wykes  
on Behalf of Bogan Christmas Committee  
Email:  
Phone Number:

Thursday September 14, 2023

Bogan Shire Council  
81 Cobar Street  
NYNGAN NSW 2825

To Bogan Shire Council,

Last year, we reached out to Council to purchase a community Christmas tree, which could be placed in Davidson Park for the month of December annually and bring everyone together for a lighting ceremony leading into the festive season. Fortunately, our request was granted, and the lighting event was a success.

Since that time and following community feedback, we have been contemplating ways to elevate the Christmas experience in Nyngan. After rallying our efforts and brainstorming, we have formed a committee and have plans to orchestrate "A Night of Christmas" bringing together multiple events to increase attendance and cut down on the amount of outings families need to commit to at this busy time.

We have been successful in calling a meeting for town community members where it was concluded that the pony club markets would be handed over to the Christmas committee and merge with the tree lighting. The church members who facilitate carols by candlelight were invited but declined to be involved this year and would prefer to remain as their own event.

Moving forward from the meeting we envision; live music, visit from Santa Claus with the opportunity for photos, kids' activities, games and competitions, face painting and craft, market stalls, mobile food vendors and concluding with the ceremonial lighting of the Community Christmas tree on dark. We are also extending invitations to all local shops and cafes to participate and open for the late afternoon event, to encourage community spirit and support local businesses. We would love to see a competition for best shop window to encourage the main street businesses to decorate and make the main street more festive to show our community spirit to travellers and local townspeople.

We aim to host the event on December 9, and we have tentatively reserved Davidson Park for that evening.

We are approaching Council to seek support for the event by:

- Granting temporary Pangee Street closures during the event, contingent upon a Council-approved traffic management plan. This would enable us to create additional space for our market stallholders and activities.
- Providing insurance and or guidance around the insurance requirements for community events
- Assistance with community decorations, following Councils guidance and agreement with our Christmas Committee. This includes tasks such as setting up and positioning the Community Tree, hanging lights in the park trees, providing access to Council equipment and resources for staging, activities, ensuring power access, and grounds maintenance.
- Financial Contribution from Council from the allocated Christmas budget for the purchase of Christmas lights and other equipment or engaging in transparent communication with our Committee on how the funds are used for the towns Christmas celebrations.
- Exploring the possibility of inviting the Early Learning Centre (ELC)/Bogan Bush Mobile (BBM) to gather, drop off and return equipment for the younger children to use.

We will be actively seeking additional sponsorship to assist with acquiring resources for the event. We will also be calling for volunteers to help run the event and hope to build on it each year following community feedback and suggestions. As the saying goes “from little things, big things grow”. We sincerely hope you can join us in making this event a fantastic experience for our community and opportunity for memories to be made as it has certainly received a lot of followers looking forward to it!

Regards,  
Bogan Christmas Committee

**16 MEETING CLOSURE**